REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1891-92.; 1892-93;

1898-99, and 1900-01

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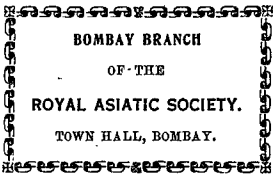

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REPORT

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REVENUE ADMINISTRATION OF BURMA

For the year 1891-92., 1892-93,
1898-99 & 1900-1901

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RANGOON:

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1892.

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RESOLUTION

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1891-92.

Extract from the proceedings of the Chief Commissioner, in the Revenue Department, No. 1R.-6, dated the 21st October 1892.

READ—

Letter No. 485-181R., dated the 13th September 1892, from the Secretary to the Financial Commissioner, submitting the Revenue Administration Report of Burma for the year 1891-92.

RESOLUTION.—The report was due on the 1st September and was submitted with commendable punctuality. This punctuality was, the Financial Commissioner states, attained by dispensing with formal reports and returns from Commissioners. The Officiating Chief Commissioner agrees with the Financial Commissioner in thinking it unnecessary that Commissioners should write formal reports or compile the statistics submitted by Deputy Commissioners. They should, however, comment fully on district reports when transmitting them to the Financial Commissioner. This, the Chief Commissioner observes, is all that Commissioners were required to do by Financial Commissioner's Selected Circulars Nos. 13 and 14 of 1889. It is important that the responsibility of Commissioners for revenue administration should be fully recognized.

2. The following statement exhibits the demand, the remission, and the net demand under each head of income during the past two years for Lower and Upper Burma.

General statistics.

Item of revenue.	1890-91.			1891-92.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue	86,76,012	60,624	86,15,388	92,69,657	43,114	92,26,543	+ 6,11,155
2. Customs	86,52,534	...	86,52,534	81,04,087	...	81,04,087	— 5,48,447
3. Capitation-tax	35,90,472	11,310	35,79,162	37,28,372	13,469	37,14,903	+ 1,35,741
4. Excise	36,29,412*	...	36,29,412	38,37,760	...	38,37,760	+ 2,08,348
5. Forests	26,77,671	...	26,77,671	28,58,114	...	28,58,114	+ 1,80,443
6. Stamps	18,22,346	...	18,22,346	19,19,496	...	19,19,496	+ 97,150
7. Fisheries	16,36,877*	1,293	16,35,584	16,22,501	375	16,22,126	— 13,458
8. Miscellaneous	3,49,613	...	3,49,613	3,92,827	...	3,92,827	+ 43,214
9. Marine	2,82,733	...	2,82,733	2,80,233	...	2,80,233	— 2,500
10. Land-rate in lieu of capitation-tax ...	70,302	229	70,073	70,848	360	70,488	+ 415
11. Salt excise	1,89,933	...	1,89,933	1,66,114	...	1,66,114	— 23,819
Total ...	3,15,77,905	73,456	3,15,04,449	3,22,50,009	57,318	3,21,92,691	+ 6,88,242
UPPER BURMA.							
1. Thathameda	46,20,041*	65,675*	45,54,366	44,70,145	1,60,483	43,09,662	— 2,44,704
2. State land	7,63,382*	1,768	7,61,614	9,99,001	7,124	9,91,877	+ 2,30,263
3. Excise	4,20,459	...	4,20,459	4,69,269	...	4,69,269	+ 48,810
4. Forests	16,44,297	...	16,44,297	13,27,300	...	13,27,300	— 3,16,997
5. Stamps	2,31,109	...	2,31,109	2,46,729	...	2,46,729	+ 15,620
6. Miscellaneous	11,25,817*	4,697*	11,21,120	11,49,192	10,882	11,38,310	+ 17,190
7. Salt	14,669*	2,360	12,309	14,930	...	14,930	+ 2,621
8. Marine	16,779†	...	16,779	39,365	..	39,365	+ 1,22,586
Total ...	88,36,553*	74,500*	87,62,053	87,15,931	1,78,489	85,37,442	— 2,24,611
GRAND TOTAL ...	4,04,14,458	1,47,956	4,02,66,502	4,09,65,940	2,35,807	4,07,30,133	+ 4,63,631

* Revised figures. † Not shown before.

The total increase of nearly 7 lakhs of rupees in Lower Burma was contributed mainly by land revenue, capitation-tax, excise, and forests. Although there was a falling off of 5½ lakhs in customs, which yielded an abnormally large revenue in 1890-91, the revenue from this source was 11½ lakhs higher than in 1889-90. In Upper Burma there was a decrease of 2¼ lakhs which was due to diminished receipts under thathameda and forests.

Arrangement of review.

3. In this review, as in last year's review, the history of the revenue administration of Upper and Lower Burma is separately dealt with. The subjects of report are dealt with in the same order as in the Financial Commissioner's report. In accordance with the instructions conveyed in the second paragraph of the orders* of the Government of India on the revenue report for 1890-91, the subjects of Land Records and Survey are not dealt with in this report.

* Letter No. 215-37, dated 1st February 1892.

LOWER BURMA.

The season.

4. The rainfall of 1891-92, though abundant, was somewhat less favourable than usual in consequence of its abnormal distribution. Except in the Arakan division the rainfall throughout Lower Burma between May and September was unusually heavy, but there were prolonged breaks in September and October with the result that the grain was light and that the anticipations of bumper crops which were entertained in September were not fully realized. The greater part of Lower Burma was free from serious calamity. In Sandoway the crops suffered some injury from a cyclone, in Bassein, Amherst, Tavoy, and Mergui damage was caused by floods, and parts of the Hanthawaddy and Tharrawaddy districts suffered from drought. The drought in Tharrawaddy was confined to a small area, but as the crops in this part had failed for several years in succession some distress was caused, and it was necessary to open a relief work for a time in order to provide employment for the people. The season was on the whole one of unusual prosperity for the cultivators of Lower Burma in consequence of the unusually high price of rice. The figures given in paragraph 21 of the Financial Commissioner's report show how large was the increase in prices. It was due to the unusually large demand for rice for export and for Upper Burma. Exports in 1891 were so large that in September 1891 it was commonly believed that the province did not contain sufficient rice to feed the people till the December harvest, and it was thought that rice would have to be imported from India in considerable quantities. These fears were not realized, but stocks reached a very low ebb, and in several rice-producing districts the people, having oversold in the earlier part of the year, had to buy rice at exorbitant rates between August and December. In consequence of the exhaustion of stocks in 1891 and of the continued prevalence of scarcity in Upper Burma, and also owing to the fall in the rate of exchange, abnormally high prices were obtained for the harvest of 1891-92. The opening price, Rs. 110 per hundred baskets, was the highest on record, and these high prices were maintained throughout the season. The people appear, however, to have realized this year the importance of keeping sufficient stocks for home consumption, and prices in Rangoon are at present (in October 1892) much lower than in October 1891.

Area of cultivation.

5. The total area cropped during the year under review was 5,143,868 acres against 4,843,396 in 1890-91. This increase was contributed mainly by Hanthawaddy, where the area rose from 455,482 to 528,140 acres, Thôngwa, where it rose from 504,391 to 603,992, and Bassein, where it rose from 480,362 to 538,550. The enormous increase in Thôngwa was due partly to more accurate survey measurements, partly to the rapid spread of cultivation. The increase in Bassein was due in part to the cultivation of fallows which had remained out of cultivation in the previous year in consequence of a severe epidemic of cattle-disease. Current fallows decreased from 448,388 in 1890-91 to 431,913 in the year under report. The principal variations occurred in the Pegu district, where the area of fallows increased by some 14,000 acres and in Bassein where it decreased by about the same amount. Of the area cropped during the year 90·38 per cent. was under rice against 89·70 in 1890-91. The area under rice increased by, in round numbers, 300,000 acres, thus absorbing almost the whole of the gross increase under cultivation. The area under cultivation of all other kinds was about 4,000 acres less than in the previous year.

Cattle-disease.

6. The health of cattle was much better in 1891-92 than in the previous year, the number of deaths having fallen from 76,391 to 50,270. The diminution in mortality was due to the absence during the year of severe epidemics of rinderpest. This disease, which in 1890-91 carried off 46,602 cattle, caused only 17,456 deaths in 1891-92. The disease was most prevalent in Bassein, Henzada, Tharrawaddy, Pegu, Thôngwa, and Amherst. As was mentioned in last year's report proposals for providing bylaw for the segregation of diseased cattle is now under consideration. A Bill for this purpose, which has been drafted by the Financial Commissioner and which is generally approved by District Officers, is now before the Chief Commissioner. Good work appears to have been done in some districts by Veterinary Assistants who were trained in the Veterinary School which was formerly maintained in Rangoon. This school was closed in 1884 as the supply of trained assistants was at that time in excess of the supply. In consequence, mainly, of the annexation of Upper Burma it was found in 1890 that the number of such assistants was insufficient for the requirements of the province. The school was accordingly re-opened in June 1891 and is now in a flourishing condition. The number of pupils on the rolls at the time of writing this Resolution is 37.

Settlement.

7. The settlement of the Thôngwa district was completed during the year under report and the settlement of the Amherst district was begun. The settlement of Thôngwa was carried out by Mr. Matthews in a very creditable manner and has resulted in a large increase of revenue.

Thugyis.

8. As was remarked in the review on last year's report (paragraph 10) the qualifications of thugyis vary greatly in different districts. On the whole there appears to have been an improvement in efficiency in 1891-92, but in several districts the thugyis leave much to be desired. The proposal to substitute village headmen for thugyis as the revenue collecting agency of Lower Burma is discussed in a later part of this review.

Statistics of transfers and tenants.

9. The total area transferred by sale in 1891-92 is returned as 263,686 acres against 218,049 in 1890-91 and 185,343 in 1889-90. The total area mortgaged was 63,326 acres against 55,522 in the previous year; the total under mortgage was 128,682 acres against 109,409 acres in 1890-91. As was mentioned in last year's review the figures for districts not under settlement are untrustworthy. The statistics for settled districts which are given in paragraphs 30 and 31 of the report show that sales and tenancies of land continue to increase. The proportional increase in sales was largest in Bassein, but the area sold was more than three times as large in Pegu as in any other district. Similarly the area sublet in Pegu was almost three times as large as in any other district. In this district it seems clear that considerable areas of land are passing into the hands of the non-agricultural classes. Sales increased by in round numbers 20,000 acres, the area sublet increased by 26,000 acres, and the number of non-agricultural landlords from 1,447 to 1,722. The number of cultivating landlords, on the other hand, decreased from 3,551 to 3,422. The figures show that land is bought by money-lenders and sublet by them—as a general rule, probably, to its former owner. These remarks do not, however, hold good of other districts of the Pegu division. In Hanthawaddy, Tharrawaddy, and Prome there was a comparatively small increase in the number of non-agricultural landlords, while landlords of the cultivator class increased largely. In Bassein and Henzada the number of landlords of both classes increased considerably. From the figures quoted above it appears that a landlord class is being gradually formed in Burma, that this class is drawn for the most part from the agricultural population, but that a class of non-agricultural landlords is also in process of formation and that the process is more rapid in Pegu than elsewhere. The question of agricultural legislation received consideration during the year. Two Bills, a Tenancy Bill and an Agricultural Relief Bill, were drafted by the Financial Commissioner and circulated to local officers for opinion. Further action in connection with these Bills is suspended pending the publication of the report of the Committee which recently dealt with the subject in India. Mr. Fryer considers that legislation for the protection of tenants and cultivators from landlords and money-lenders in Burma is not a matter of great urgency and it will not be recommended without further deliberation.

Land revenue collections and outstandings.

10. The total area assessed to land revenue in 1891-92 was 5,452,883 acres, being an increase of 4·17 per cent. on the acreage of 1890-91, or slightly more than the increase of acreage, 3·71 per cent., of 1890-91, over 1889-90. The largest increase occurred in Thôngwa where, as the Financial Commissioner remarks, large areas of uncultivated land await the plough. The net land revenue demand of the year, *i.e.*, the gross demand after deducting remissions, was Rs. 92,26,543 against Rs. 86,15,388 in 1890-91. There was an increase in every district in Lower Burma except Rangoon Town, where the revenue is of trifling amount, and Thayetmyo, in which the crops over considerable areas were destroyed by drought. The greater part of the increase was contributed by Thôngwa (Rs. 2,57,250), Bassein (Rs. 1,20,411), and Hanthawaddy (Rs. 67,052). The increase in Thôngwa was due in part to increase of cultivation, in part to enhanced assessments following on settlement. The increase in Bassein was due partly to spread of cultivation, partly to enhanced assessment on settlement, and partly to

a diminution in the area of fallow land, on which a revenue of 2 annas per acre only is paid. The greater part of the increase in Hanthawaddy was due to the freedom of the district from floods, which in 1890-91 rendered remissions to the amount of Rs. 42,589 necessary. The revenue of the year was collected with unprecedented promptitude. The total sum collected was Rs. 98,97,092, namely, Rs. 92,16,009 current demand and Rs. 6,81,083 arrears. The amount outstanding at the end of the year was only Rs. 12,785. Such promptitude of collection is, as the Financial Commissioner remarks, unexampled in the history of revenue administration in Burma, and the thanks of Government are due in the first place to Mr. Smeaton for supervising and directing the work of collection, and in the second place to Commissioners, Deputy Commissioners, and subordinate officers for the zeal and energy with which they carried out his instructions. In twelve out of nineteen districts the whole revenue was collected by the 31st March 1892. In the remaining seven districts the outstandings were of trifling amount. A comparison of the figures of 1890-91 with those of the last three years shows how great has been the improvement in the administration of the revenue in 1891-92. The outstandings at the end of 1888-89 amounted to Rs. 17,39,113, at the end of 1889-90 to Rs. 15,97,423, and at the end of 1890-91 to Rs. 7,38,331. With regard to the remarks made by the Financial Commssioner regarding fallows in the Hanthawaddy and Pegu districts, the Chief Commissioner is of opinion that if a landlord is in possession of more land than he can cultivate himself, and if he cannot find tenants for it, he should either relinquish the land permanently or temporarily under sections 11 and 12 of the Burma Land and Revenue Act, 1876, or else pay the full assessment on such land. The increase in fallows in the Thôngwa district during the last two years also calls for enquiry. The subject of the extent to which coercive processes were employed in the collection of revenue is dealt with in a later part of this review.

Capitation-tax.

11. The total number of persons assessed to capitation-tax was 913,112 against 878,196 in 1890-91. The net demand of the year amounted to Rs. 37,14,903 against Rs. 35,79,162 in 1890-91, the total collections, including outstandings, to Rs. 37,20,738 against Rs. 35,86,282, the outstandings to Rs. 625 against Rs. 8,493. The outstandings occurred in the Sandoway and Henzada districts. In all other districts the whole of the tax was collected within the year. The Officiating Chief Commissioner hopes that the whole province will show a clear balance sheet in 1892-93. The increase in the yield of the capitation-tax was contributed mainly by in Henzada (Rs. 61,153), Tharrawaddy (Rs. 18,810), Thôngwa (Rs. 18,811), Amherst (Rs. 16,728), and Shwegyin (Rs. 20,878). The increases in the two last mentioned districts were due in great part to improved administration, and reflect credit on the Deputy Commissioners concerned. The increase in Henzada was due in part to the transfer to it of the Lemyethna township from Bassein. It is clear from the comparison made by the Financial Commissioner between the capitation-tax returns and the figures of the last Census that a considerable portion of the population escapes assessment to this tax. It is an important part of the revenue duty of district officers to see that the capitation-tax is not evaded. If Township and Subdivisional Officers checked capitation-tax rolls in an intelligent manner there would be little danger of thugyis omitting persons liable to assessment from

the rolls. Of the capitation-tax paying population 77·11 belonged to the agricultural and 22·89 to the non-agricultural classes. The corresponding figures in 1890-91 were 74·66 and 25·34. The increase in the non-agricultural population was contributed principally by the Irrawaddy division, where it rose from 61·11 to 70·16 per cent. It is observed that Kyaukpyu and Thayetmyo return no "field labourers" (Form No. XVIII), although such labourers are numerous in other districts. It is certainly not the case that there are no field labourers in these districts, and the Deputy Commissioners should be instructed to have the returns properly prepared in future. The total number of persons exempted from capitation-tax was 100,143 against 103,340 in 1890-91. The figures for different districts still present some of the abnormal features which were commented on in the Resolution on last year's report. Thus the number of cripples in Akyab, 1,292, is more than six times as great as the number in Pegu or Hanthawaddy, and more than three times as numerous as in Thôngwa or Henzada. The total male population of Akyab is, however, less numerous than that of Thôngwa and much less than twice as numerous as that of Pegu, Hanthawaddy, or Henzada. It is clear that the term "cripple" as interpreted in Akyab includes many persons who would be taxed in other districts. The Deputy Commissioner should examine into the matter and see that none but persons who are really cripples obtain exemption as such. Again the religious teachers exempted in Amherst are more than twice as numerous as the number exempted in Bassein, although the male population of Bassein is larger than that of Amherst. In Pegu, Hanthawaddy, Tavoy, and Henzada also the number of religious teachers exempted is considerably above the average of other districts. In these districts there seems to be some ground for the belief that persons obtain exemption as religious teachers who are not entitled to the privilege. The Deputy Commissioners concerned should look into the matter.

Fisheries.

12. The net revenue demand on account of fisheries was Rs. 16,22,126 against Rs. 16,35,584 in 1890-91; the total collections including outstandings were Rs. 16,58,401 or Rs. 9,347 less than in the previous year. There was a considerable increase (Rs. 21,714) in the revenue of the Pegu division, and in that of the Amherst district (Rs. 17,300), but these increases were more than counterbalanced by a diminution of almost half-a-lakh in the Thôngwa district. The diminution was due to the surrender of a large number of leases which had been bought at unduly high prices at the quinquennial sales of 1890-91, and which were re-sold at a loss. Notwithstanding this decrease the fishery revenue of Thôngwa in 1891-92 was 2¾ lakhs higher than the revenue of 1889-90. The total outstandings of fishery revenue at the end of 1891-92 were Rs. 18,910 against Rs. 53,751 in 1890-91, a result very creditable to the officers concerned when the difficulties of collecting this revenue are taken into account. Particular credit is due to the Deputy Commissioner, Thôngwa, for collecting the whole of the revenue of his district within the year with the exception of Rs. 1,370, notwithstanding the difficulties occasioned by the surrender of a large number of leases.

Salt excise.

13. The total demand of salt excise revenue was Rs. 1,66,114 against Rs. 1,89,933 in the previous year, the total collections Rs. 2,33,557 against Rs. 1,71,610. The increase in

collections was due to the collection of outstandings of the previous year. The demand in various districts differed largely. In Kyaukpyu owing to speculative over-production in 1890-91 production diminished enormously in 1891-92 and the demand fell from Rs. 79,320 to Rs. 14,175. There was a large increase, on the other hand, in Bassein (Rs. 15,768), Amherst (Rs. 8,525), and Tavoy (Rs. 20,285). No reason is assigned for the increase in Bassein, in Amherst it is ascribed to increased supervision, in Tavoy partly to increased supervision and partly to increased production. The large increase in production in Tavoy suggests the inference that the rates on pots and cauldrons are too low. This remark applies particularly to cases in which salt is manufactured all the year round. Salt has hitherto, it is understood, been manufactured during a part of the year only, and rates were fixed on this assumption. In cases in which salt is manufactured all the year round there seem strong grounds for raising the rates. The Financial Commissioner is requested to consider the matter. His attention is also invited to the remark of the Deputy Commissioner, Akyab, that, although the rates in that district are fixed by the pot and not by the cauldron, cauldrons are the utensils usually used in the manufacture. If this remark is correct* proposals should be submitted for fixing a rate for cauldrons in Akyab. There was a great improvement in 1891-92 as compared with 1890-91 in promptitude of collection of the tax. The total amount outstanding was Rs. 101 against Rs. 68,319 in the previous year. The question of the best method of collecting the salt-tax was under consideration during the year. As was mentioned in the Resolution on last year's report it was proposed at one time to abolish the composition system as a general rule and to substitute for it a maundage duty. This proposal was ultimately abandoned in view of the difficulty of adequately supervising salt manufactures and of providing a machinery for the levy of the duty. It is proposed to retain for the present the composition system. The Officiating Chief Commissioner fears that the remarks made in paragraph 100 of the Financial Commissioner's report as to the failure of some officers to pay sufficient attention to this branch of revenue are justified. It is of great importance that the manufacture of salt should be closely watched, because it is certain that illicit manufacture will be carried on wherever opportunities are afforded for the practice by inadequate supervision. The Officiating Chief Commissioner desires that Deputy Commissioners of districts where salt is manufactured will bear this fact in mind and will themselves occasionally visit the manufactories and will insist on Subdivisional and Township Officers visiting them with sufficient frequency to render illegal practices impossible.

Minor forest produce.

14. The income from minor forest produce amounted to Rs. 34,914 against Rs. 52,126 in 1890-91. The diminution was due to a falling off in receipts on account of cutch. Cutch outside reserves has been almost exhausted in Lower Burma and the revenue derived from it must for many years be inconsiderable. In order to prevent the complete extermination of the species and to render its recuperation possible cutch was declared a reserved tree during the year under review. Since the close of the year revised rules have been published for the disposal of minor forest produce, and the duty of issuing licenses for its collection has been laid on Forest

* In his report on salt in Burma (page 26) Mr. Ashton states that small earthen pots only are used in Akyab. No rates for cauldrons were, therefore, fixed in that district.

Officers subject to the general control of Deputy Commissioners. It is hoped that the change will aid the development of this source of revenue.

Collection of revenue.

15. The following statement gives statistics of notices and processes issued for the collection of revenue :—

Year.	Notices issued under section 45 of the Land Revenue Act.	Coercive processes issued.			Number of persons	
		Warrant of arrest.	Attachment of property.	Sale of property.	Arrested.	Committed to jail.
1890-91 ...	29,613	11,082	4,878	714	3,595	9
1891-92 ...	22,267	7,359	3,191	723	3,416	22

The unexampled promptitude with which the revenue was collected during 1891-92 has been noticed in the preceding paragraphs of this review. The statistics given above show that this great improvement was accompanied by a large decrease in the number of coercive processes. It is highly satisfactory that a revenue of, in round numbers, 160 lakhs of rupees should have been collected with so little difficulty and with no more than Rs. 39,019 outstanding at the end of the year. An examination of the statement of processes shows considerable variations between the statistics of the last two years in several districts. In Arakan there was a very large decrease, particularly under capitation-tax. In the Pegu district there was a very large increase, the largest proportional increase being under sales of property which increased from 28 to 112. It is to be feared that the prompt collection of revenue in Pegu was not effected without some harassment of the people. The same remark applies to Thayetmyo in which, as the Financial Commissioner points out in paragraph 50 of his report, the number of coercive processes increased enormously, to Hanthawaddy, in which the number of sales of property rose from 43 to 162, and to Tharrawaddy, where they rose from 70 to 154. In Bassein and Amherst, on the other hand, there was a very satisfactory diminution in the number of processes.

16. The commission earned by thugyis in 1891-92 amounted Rs. 8,43,424 against Rs. 7,05,858 in 1890-91, the increase corresponding to the increase which took place in the revenue collected. The question of the substitution of village headmen for thugyis as the revenue collecting agency of the province was under consideration during the year. District Officers were consulted on the subject and the experiment was tried in several circles in the Tavoy, Toungoo, Shwegyin, Kyaukpyu, and Sandoway districts. In all cases the experiment was successful, the revenue being collected promptly and without difficulty. It has now been decided to introduce the system throughout Lower Burma by substituting headmen for thugyis as circles fall vacant. The Officiating Chief Commissioner is satisfied that the change is advisable in the interests of general administration and the difficulties of introducing it will be minimized by spreading the change over a number of years.

Revenue business.

17. The number of cases instituted during the year was 129,734 against 139,660 in the previous year, the number disposed of was 128,465 against 139,039, the number pending at the end of the year was 11,489 against 10,220. These figures indicate, as the

Financial Commissioner points out, that cases were disposed of less promptly in 1891-92 than in 1890-91. The remarks made in the review of last year's report as to the want of system in classifying cases apply to the returns now under consideration. It is clear that cases are classified under different systems in different districts and sometimes under different systems in successive years in the same district. Thus the number of cases instituted before the Deputy Commissioner, Bassein, 9,986, is almost as large as the number instituted before the Deputy Commissioners of the Arakan, Pegu, and Tenasserim divisions taken together. The Deputy Commissioner, Henzada, returns 1,523 cases as instituted before him against 5,793 instituted in 1890-91. In the Kyaukpyu district the number of cases shown as instituted before thugyis in 1891-92, 2,571, is less than half of the number, 5,471, returned in 1890-91. The cases instituted before thugyis in the Henzada district in 1891-92 are shown to be one-third as numerous, while the number instituted before Myoôks and Extra Assistant Commissioners are shown to be twice as numerous as in 1890-91. In Thayetmyo the cases instituted before the Deputy Commissioner have increased fourfold. Variations of this magnitude show that cases are classified on no settled principle and deprive the returns of much of their value. The Financial Commissioner's attention is again invited to the matter and he is requested to report the orders which he issues for the purpose of introducing a fixed system of classification of revenue cases.

UPPER BURMA.

System of revenue collection.

18. The system of revenue collection in Upper Burma was the same in 1891-92 as in the previous year. The main tax of the country is the thathameda, a rough kind of income-tax assessed upon households. The greater part of the land of the province is untaxed, but rent is derived from certain classes of land which are the property of the State and are held by cultivators under various tenures handed down from Burmese times. A small revenue is also derived from irrigation, fisheries, and other minor sources. As was mentioned in the review of last year's report the thathameda is an unsatisfactory form of taxation from many points of view and as each year brings with it a more intimate knowledge of the conditions of Upper Burma the arguments in favour of the abolition of the tax become stronger. It is hoped in the course of the next few years to introduce a system of fixed assessments on the land based on data collected by Settlement Officers and to convert the thathameda into an income-tax levied on non-agricultural income. As a first step towards the introduction of this system instructions have been drafted for the guidance of Settlement Officers which lay down the principles to be followed in preparing proposals for the new land assessment and the modified thathameda. These instructions are about to be submitted to the Government of India.

General character of the season.

19. The year 1891-92 was one of much distress in Upper Burma. For the previous five years the people had suffered much, at first from the depredations of rebels and dacoits, and subsequently from a series of bad harvests. The rainfall of 1890-91 was deficient, and when it was followed, in 1891-92, by a still more unfavourable season, severe scarcity was the result. The rainfall of 1891-92 throughout the dry zone, *i.e.*, the belt of country lying between the 20th and 22nd parallels of latitude, was either far below the average or badly distributed. The result was that crops failed

almost entirely in the Meiktila, Yamèthin, Shwebo, Ye-u, and the Lower Chindwin. In Myingyan, Sagaing, Magwe, and Minbu there was a partial failure of crops. Scarcity first made itself felt in August in the Meiktila and Yamèthin districts and was indicated by high prices, emigration, forced sales of cattle to procure food, and the resort on the part of the poorer classes to roots as a means of subsistence. Prompt measures were taken to relieve the necessities of the people. Public Works Officers were sent into the division and relief works were opened wherever necessary. At the same time advances were liberally given to cultivators to enable them to buy seed and to keep their cattle. In the course of September it became plain that the scarcity was not confined to the Eastern division. Reports of failure of crops and distress of the people came in from Sagaing, Myingyan, Minbu, Ye-u, and the Lower Chindwin, and in September and October relief works were set on foot in all these districts. Finally Magwe and Shwebo were added to the list of distressed districts in November. Relief works were kept open in all distressed districts during the remainder of the year under review. Works were closed in Minbu and Sagaing in May 1892, in Magwe, Myingyan, the Lower Chindwin, and Ye-u in July, and in Meiktlla, Yamèthin, and Shwebo in August. The total expenditure incurred on famine relief up to the end of 1891-92 was Rs. 10,11,275, the total remission or suspension of revenue granted was Rs. 7,84,000, the total amount of agricultural advances made was Rs. 4,11,558. The relief works carried out consisted of irrigation works, roads, and the Meiktila branch railway. Owing to the scanty population, to the general intelligence of the people, and to the zeal and energy of the district officials it was found possible to provide work, and in consequence a subsistence, for all in need of relief. Not a single death from starvation is reported to have occurred during the famine, there was no increase in mortality and no unusual sickness in distressed areas, and there were very few cases of actual suffering from want of food. Such as were found were promptly relieved. The attitude of the people under their trials was excellent. They resorted readily to relief works, lent themselves at once to all arrangements made for their organization into working gangs, and preserved throughout the famine that cheerful and contented demeanour which is characteristic of the Burman. The Chief Commissioner proposes now that the services of Engineers are becoming available for the preparation of irrigation schemes to take in hand the following schemes:—

Madaya canal (Mandalay), Mu canal (Shwebo), Môn and Man river canals (Minbu).

All these are schemes which were set on foot by the Burmese Government and carried out to such extent as their ability went. They are all most important schemes, will render the Mandalay, Shwebo, and Minbu districts secure from famine, and will prove highly remunerative.

Cattle-disease.

20. Upper Burma was much freer from cattle-disease in 1891-92 than in the preceding year. There was slight foot-and-mouth disease in the Northern and Central divisions and in Yamèthin and Pyinmana, but there was no severe epidemic, and in the rest of the province the health of cattle was good. The increase in cattle which is reported to have taken place during 1891-92 is a satisfactory feature of the year's report. As the Financial Commissioner remarks a large stock of cattle is an essential element of prosperity in Upper Burma.

Prices.

21. In consequence of the scarcity prices were abnormally high in Upper Burma in 1891-92. The average price of the main food-stock, rice, rose largely in all districts, and was, in several, nearly twice as high as in 1890-91. The price of millet also rose largely in the Chindwin districts and the Southern division where this crop is widely grown. The average price of maize in the Eastern division was more than twice as high as in the previous year.

Thathameda.

22. The total number of taxable families in Upper Burma was 507,229 against 481,517 in 1890-91, the increase being due mainly to the inclusion of Wuntho in Upper Burma proper. Had the season been normal the demand of thathameda, assessed at ordinary rates, would have amounted to some 49 lakhs. In consequence of the scarcity, however, the normal demand of Rs. 10 per household had to be reduced to a demand varying from Rs. 3 to Rs. 6 per household in large tracts of country affected by scarcity, and thus the total demand amounted to Rs. 44,70,145 against Rs. 46,20,041 in 1890-91. The diminution in demand does not, however, represent the whole loss of revenue occasioned by famine. In Shwebo and Magwe remissions to the amount of Rs. 1,46,013 had to be granted, and of the total outstandings of Rs. 3,46,871 at the end of 1891-92 Rs. 1,08,772 have since the close of the year been remitted in Myingyan in consequence of the famine. The loss of revenue caused by famine may, accordingly, be set down at about 8 lakhs of rupees in round numbers thus—

	Rs.
Reductions of assessments in famine areas ...	... 5,00,000
Remissions	... 1,50,000
Irrecoverable	... 1,50,000
Total	... 8,00,000

The collections of 1891-92, including arrears, amounted to Rs. 41,41,763 against Rs. 43,40,920 in the previous year, the remissions to Rs. 2,03,101 against Rs. 65,675, the outstandings to Rs. 3,46,871 against Rs. 2,13,446. In the Northern and Central divisions collections increased from Rs. 17,81,427 to Rs. 20,39,605, the diminution in collections in the districts of Shwebo, Ye-u, and the Lower Chindwin having been more than made good by large increases in Katha, Sagaing, and the Upper Chindwin. The promptitude with which the revenue, including large arrears, was collected in the difficult Upper Chindwin district and in Wuntho reflects credit on the Deputy Commissioners. In the Southern division there was a large increase of collections in Pakôkku, which escaped the famine, but a large decrease in the three remaining districts. The total collections of the division amounted to Rs. 15,15,647 against Rs. 16,44,196 in 1890-91. In the Eastern division, where assessments had to be reduced by more than one-half in the Yamèthin and Meiktila districts, collections fell from Rs. 8,37,113 to Rs. 4,97,520.

State lands.

23. The total demand of revenue from State lands amounted to Rs. 9,99,001 against Rs. 7,63,382 in the previous year, the collections, including arrears, were Rs. 9,86,413 against Rs. 8,28,796, the outstandings Rs. 1,19,777 against Rs. 1,09,616. The increase in demand was partly nominal, being due to a change in the system of collecting the land-tax in the Southern division. The remainder of the increase was

contributed by Katha and Sagaing and by small increases in other districts. The promptitude with which the revenue on State lands was collected in Katha is creditable to the district officials. As the greater part of the revenue from State lands is contributed by the Northern division and Kyauksè, which were almost free from scarcity, and by Sagaing in which it was confined to comparatively small areas, the revenue from this source was less affected by the scarcity than might have been expected. The outstandings are, however, due, in part, to this cause, and a considerable proportion of them will probably have to be remitted.

Other revenue.

24. The revenue from fisheries increased from Rs. 2,00,793 to Rs. 2,55,726, the greater part of the increase being contributed by Mandalay (Rs. 15,089), Sagaing (Rs. 24,245), and Myingyan (Rs. 6,467). Owing to the short rainfall the year was unfavourable for fishermen, and it is possible that there may be a decrease in revenue in the current year. The demand on account of irrigation tax amounted to Rs. 98,554 against Rs. 90,577 in 1890-91, the collections to Rs. 84,032 against Rs. 85,277. The bulk of the irrigation-tax is collected in the Kyauksè district, the only district which had, previous to 1891-92, a regular system of irrigation. In the resolution on last year's report the Chief Commissioner commented on the vital importance of a regular system of irrigation in the dry zone of Upper Burma. Owing to the uncertainty of the rainfall in those parts periodical failures of crops are inevitable where such a system does not exist. The famine of 1891-92 afforded the opportunity of constructing irrigation works on a large scale in the dry zone. In all parts suitable for irrigation in which scarcity rendered the opening of relief works necessary a large proportion of these works took the form of irrigation works, and in the Yamèthin and Meiktila districts alone nearly 10 lakhs were spent on them. In these districts a system of irrigation existed in Burmese times, but the works fell into disrepair during the disorder which followed on the death of King Mindôn. The principle followed in carrying out irrigation works in 1891-92 was to restore as far as possible the old Burmese system. This consists partly in storing water in large tanks and distributing it over the country through a chain of smaller tanks, partly in erecting weirs across the streams which enter the plains from the Popa hill and the Yomas on the west and distributing the water thus collected by means of canals. The chief benefit obtained from these storage works is that no water is allowed to run to waste and that it can be supplied to the fields when it is needed. In the dry zone the rains are very fitful and the crops often suffer owing to rain falling too early or being too long delayed. During 1891-92 several large tanks and weirs were built and a large number of small tanks were dug. The irrigation system of these districts has not yet been completed, but some important works have been finished, and it is improbable that the Eastern division will again be visited by so widespread a famine as that of 1891-92. In the present year, in which the rainfall of the Yamèthin and Meiktila districts has again been deficient in some townships, the new irrigation works have been of use by rendering it possible to store water for distribution. Some of the tanks, however, have not filled owing to want of rain and, if there were successive years of drought, these works would be of little avail, as their supply of water depends upon local rainfall and is not a perennial supply from rivers. In the course of the year rules were drafted for the management of the irrigation system and proposals were drawn up for assessing a water-rate on irrigated lands. These have since been

issued and will result in a large increase in the near future in the revenue from irrigation. The construction of irrigation works during the scarcity was not confined to the Eastern division. Considerable sums were also spent in the Shwebo, Myingyan, and Sagaing districts, and small sums in Ye-u and the Lower Chindwin. The only other sources of revenue in Upper Burma calling for special notice are the salt-tax and petroleum. The yield of the salt-tax, Rs. 14,930, was almost the same as in 1890-91. Salt is manufactured in several districts of Upper Burma, but the works are of small size and the manufacture is carried on solely for local consumption. The revenue from petroleum rose from Rs. 55,501 in 1890-91 to Rs. 80,826 in the year under review. This revenue is derived almost entirely from the oil-wells at Yenangyaung, which are worked by native miners and by the Burma Oil Company. The oil-producing area was surveyed in 1890 and 1891, and rules were issued for the grant of leases of suitable blocks. Several applications for leases were made by European speculators desirous of engaging in the oil-mining industry and leases are about to be issued to them.

Collection of revenue.

25. The revenue-collecting agency of Upper Burma is the village headman. The number of circles in 1891-92 was 3,872 against 3,176 in 1890-91, the increase being due to the division of "myothugyishpis," or circles comprising a number of villages, into headmen's charges of from one to three or four villages. The number of coercive processes issued increased from 2,715 to 3,677, the number of arrests from 710 to 930, of imprisonments from 7 to 28, and of sales of property from 34 to 169. The greater part of the increase was contributed by the Northern division, and does not indicate that people were harassed to pay revenue in parts affected by scarcity. In the districts in which famine was severe the number of processes decreased on the whole, and in all these districts only one person was imprisoned and only 20 sales of property took place. The sales of moveable property in Mandalay (79) and in Sagaing (47) were much more numerous than in any other district. The Commissioners of the Northern and Central Divisions should be careful that in these districts the revenue is not collected in an oppressive manner.

Grants of waste land.

26. There was a considerable increase in the area of waste land granted, the districts in which areas of any considerable extent were granted being Sagaing (1,909 acres), Magwe (4,664 acres to a Chin colony), and Kyauksè (6,204 acres). The increase in grants is a satisfactory feature of the year's report, and indicates that cultivation is spreading. The Chief Commissioner would like to see a very much larger area of waste land granted for cultivation. Much land is, however, being brought under cultivation by existing cultivators who extend their cultivation, and by cultivators who take up land without grants in ignorance of the rules on the subject.

Agricultural advances.

27. Agricultural advances to the amount of Rs. 4,11,558, were made in 1891-92 against Rs. 1,45,328 in 1890-91. The large increase was due to the scarcity and was contributed mainly by the Eastern division. Advances were made for the most part for the purchase of cattle, but considerable sums were advanced to buy seed also, and in two districts small sums were advanced to local traders to buy grain for sale at relief works. The advances made in famine districts were, as the Financial

Commissioner remarks, of great aid to the people. Indeed, had advances not been made the people in Meiktila and Yamèthin would have been compelled to sell their cattle wholesale and would have been unable to procure seed. The recoveries made during the year were necessarily small, but unless some further calamity occurs there is no reason to doubt that all advances will be repaid in the course of the next two or three years.

Settlement.

28. The Mandalay district was under settlement during the year under review and the Settlement Officer who had been employed in Kyauksè since the beginning of 1890 completed his work towards the end of the year. His report is at present under consideration.

Conclusion.

29. The office of Financial Commissioner was held during the year by Mr. D. M. Smeaton. Mr. Smeaton's report and this Resolution bear testimony to the efficient manner in which he administered the revenue affairs of the province during 1891-92. The Officiating Chief Commissioner's acknowledgments are also due to the various officers who are commended for good work in the Financial Commissioner's report, and in particular to the officers who dealt with the scarcity in Upper Burma, and who, by their energy and zeal, rendered it possible to organize and carry out an efficient system of famine relief.

By order of the Chief Commissioner,

C. G. BAYNE,
Secretary.

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1891-92.

IN order to expedite the early submission of the report, the Financial Commissioner dispensed with the preparation of the divisional reports and returns and directed that the district reports and statements should be forwarded with the Commissioners' remarks.

All officers have responded to this call, and the Financial Commissioner has been able to submit this report with greater punctuality than has been done in previous years. With the exception of a few closing chapters of the Lower Burma section, the entire text of the report was passed by Mr. Smeaton before his departure on leave. As compared with the preceding year there have been fewer changes in the *personnel* of the Commissioners. Major Parrott and Colonel Strover held charge of the Arakan and Pegu divisions respectively throughout the year. Towards the close of the year there were a few changes of officers in charge of the Irrawaddy and Tenasserim divisions. Mr. Norton held charge of the Irrawaddy division for 283 days and was relieved by Mr. Buckle. Colonel Cooke was transferred to Mandalay and he was succeeded by Colonel Spearman. During the *interregnum* Mr. Buckle officiated as Commissioner of the Tenasserim division. In Upper Burma, the Central, Southern, and Eastern divisions had the same Commissioners throughout the year.

The Commissioner, Northern Division, Mr. G. D. Burgess, C.S.I., was appointed Judicial Commissioner, Upper Burma, and was relieved by Colonel Cooke at the close of the year. Amongst the Deputy Commissioners in Lower Burma the following officers held charge of their respective districts throughout the year: Mr. Houghton, Sandoway; Lieutenant Maxwell, Tharrawaddy; Colonel Butler, Henzada; Captain Johnson, Amherst; Colonel Jenkins, Tavoy; Mr. Batten, Mergui; Mr. Carter, Toungoo; and Mr. Wilson, Shwegyin.

In Upper Burma, Mandalay, Bhamo, Shwebo, Ye-u, Sagaing, Lower Chindwin, Upper Chindwin, Myingyan, and Meiktila had one Deputy Commissioner throughout the year. In five districts two and in the remaining three districts three Deputy Commissioners held charge at different times during the year.

2. The demand under each head of revenue in Lower Burma during the past two years is shown in the subjoined table.

Item of revenue.	1890-91.			1891-92.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue	86,76,012	60,624	86,15,388	92,69,657	43,114	92,26,543	+ 6,11,155
2. Customs	86,52,534	...	86,52,534	81,04,987	...	81,04,987	- 5,47,547
3. Capitation-tax	35,09,472	11,310	35,79,162	37,28,372	23,469	37,14,903	+ 1,35,741
4. Excise	36,29,412	...	36,29,412	38,38,960	...	38,38,760	+ 2,08,348
5. Forests	26,27,671	...	26,27,671	28,38,114	...	28,38,114	+ 1,80,443
6. Stamps	18,22,346	...	18,22,346	19,19,496	...	19,19,496	+ 97,150
7. Fisheries	16,36,875*	1,293	16,35,582	16,21,501	375	16,21,126	- 13,458
8. Miscellaneous	3,49,613	...	3,49,613	3,92,827	...	3,92,827	+ 43,214
9. Marine	2,82,733	...	2,82,733	2,80,233	...	2,80,233	- 2,500
10. Land-rate in lieu of capitation-tax ...	70,302	229.	70,073	70,848	360	70,488	+ 415
11. Salt excise	1,89,933	...	1,89,933	1,66,114	...	1,66,114	- 23,819
Total ...	3,15,77,905	73,456	3,15,04,449	3,22,50,909	57,318	3,21,92,691	+ 6,88,242

* Revised figures.

The total net demand from all sources was Rs. 3,21,92,691 in 1891-92 against Rs. 3,15,04,449 in the previous year, or an increase of Rs. 6,88,242 or 2·18 per cent. The customs revenue, which is a fluctuating item of receipt, fell off by Rs. 5,48,447, followed by salt excise with a falling off of Rs. 23,819, and Rs. 13,458 under fisheries. "Marine" also showed a deficit of Rs. 2,500. The bulk of the increase is under Land Revenue and is due to what may be termed natural development combined with improved administration. The excise revenue, which is steadily improving, contributed Rs. 2,08,348 of the increase. Forests brought in Rs. 1,80,443, stamps Rs. 97,150, and capitation-tax Rs. 1,35,741; miscellaneous and land-rate in lease of capitation-tax also contributed Rs. 43,214 and Rs. 415 respectively towards the general quota of increase.

3. The demand under each head of revenue in Upper Burma for the years 1890-91 and 1891-92 is shown in the following table :—

Item of revenue.	1890-91.			1891-92.			Increase or decrease on net demand.
	Demands.	Remissions.	Net demand.	Demands.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda	46,20,041*	65,675*	45,54,366	44,70,145	1,60,483	43,09,662	− 2,44,704
State land	7,63,382*	1,768	7,61,614	9,99,001	7,124	9,91,877	+ 2,30,263
Excise	4,20,459*	...	4,20,459	4,69,269	...	4,69,269	+ 48,810
Forests	16,44,297	...	16,44,297	13,27,300	...	13,27,300	− 3,16,997
Stamps	2,31,109	...	2,31,109	2,46,729	...	2,46,729	+ 15,620
Miscellaneous	11,25,817*	4,697*	11,21,120	11,49,192	16,882	11,38,310	+ 17,190
Salt	14,669*	2,360	12,309	14,930	...	14,930	+ 2,621
Marine	16,779†	...	16,779	39,365	...	39,365	+ 22,586
Total ...	88,36,553*	74,500*	87,62,053	87,15,931	1,78,489	85,37,442	− 2,24,611

* Revised figures. † Not shown before.

Except Thathameda, reductions in which were rendered necessary by the distress following the scarcity in certain districts in Upper Burma, and Forests there has been a general increase under all heads, notably revenue from State land.

4. The following table shows the total actual receipts of the public treasuries during each of the last twelve years :—

Lower Burma.

Year.	Imperial and Provincial.	Local Funds.	Municipal Funds.	Total.
	Rs.	Rs.	Rs.	Rs.
1881-82 ...	2,54,88,803	25,15,910	19,64,378	2,99,69,091
1882-83 ...	2,59,91,542	30,59,166	17,54,976	3,08,05,684
1883-84 ...	2,61,14,686	26,57,729	24,99,503	3,12,71,918
1884-85 ...	2,42,78,984	24,63,539	17,93,228	2,85,35,751
1885-86 ...	2,49,98,191	22,31,213	19,44,001	2,91,73,405
1886-87 ...	2,89,15,325	27,66,951	23,12,056	3,39,94,332
1887-88 ...	2,89,38,275	28,28,501	20,81,570	3,38,48,346
1888-89 ...	2,79,25,558	26,54,352	22,63,122	3,28,43,032
1889-90 ...	3,44,20,436	28,16,256	22,13,292	3,94,49,984
1890-91 ...	3,73,46,777	29,72,664	22,62,335	4,25,81,176
1891-92 ...	3,80,81,009	31,45,041	23,03,920	4,35,29,970

5. The aggregate incidence in 1891-92 for the cultivated area in Lower Burma of—

(*a*) land revenue ;

(*b*) 10 per cent. cess on land revenue demand ;

(*c*) capitation-tax paid by the cultivating population;
(*d*) export duty on rice;

was Rs. 3·29, of which land revenue contributed Rs. 1·69, cess Rs. 0·17, capitation-tax Rs. 0·34, and export duty on rice 1·09. The figures relating to capitation-tax are approximate, and are calculated on the proportion of agriculturists to the total number of persons assessed to the tax.

According to the census of 1891 the total population of Lower Burma was 4,658,627, of which 523,048 represents the population of Municipal towns. Applying these figures to the total receipts the incidence of revenue per head is as follows:—

	Rs.
(i) Imperial and Provincial revenue	8·17
(ii) Municipal and Local Funds	1·17

The incidence of Municipal taxation per head of Municipal population is Rs. 4·40.

6. The following table shows the total actual receipts of the public treasuries of Upper Burma for the past five years:—

Upper Burma.

Year.	Imperial.	Local funds.	Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.
1887-88	50,22,776	...	3,05,241	53,28,017
1888-89	75,25,126	2,21,480	5,21,660	82,68,266
1889-90	1,03,45,083	2,52,376	6,06,453	1,12,03,912
1890-91	1,12,86,965	2,76,488	5,55,855	1,21,19,308
1891-92	1,11,44,406	3,49,977	5,55,279	1,20,49,662

The population of Upper Burma according to the census of 1891 is 3,063,426 including 322,831 persons within Municipal areas. The incidence of revenue paid into the public treasuries in Upper Burma is therefore Rs. 3·94, of which Imperial revenue contributed Rs. 3·64 and Local Funds and Municipalities Rs. 0·30. The incidence of purely Municipal taxation per head of Municipal population is Rs. 1·72.

PART I.

SECTION I.—AGRICULTURAL.

Rainfall and harvest.

7. The rainfall in Lower Burma, though abundant, was as a rule not so well distributed as in the previous year, with the result that the outturn of the rice crop estimated in annas was, in the case of most districts, less than that of the previous year. The following table shows the final estimate of the crop for each of the 10 chief rice-producing districts for this and the preceding year:—

	1890-91. As.	1891-92. As.
Akyab	17	18
Hanthawaddy	17	15
Pegu	16	15
Tharrawaddy	16	15
Prome	15	13
Thôngwa	18	16
Bassein	17	16
Henzada	18	12
Amherst	16	16
Shwegyin	17	16

In Akyab the rainfall was abundant and a bumper crop was expected, but heavy showers in October and November caused a diminution of outturn which still was fairly good. In Kyaukpyu and Sandoway the rainfall was both abundant and well distributed.

The rainfall in Bassein, though sufficient, ceased early in October, and but little fell from that date till the end of November, when there was a heavy fall; conse-

quently the crops on high lands were somewhat damaged, but on the whole the outturn was good. The rain in Thôngwa too was not altogether seasonable as the monsoon broke late and then an unusually large proportion of the total rainfall was received in the first four months. There was little rain after September and some damage was caused to crops in the Yandoon, Thôngwa, and Dedayè townships.

In Henzada the rainfall was fairly well distributed, but the short fall in October and November caused short crops in all the Northern townships, and slight remissions of revenue were necessary.

The total rainfall in Thayetmyo was up to the normal average, but it was badly distributed, as there was little or no rain in October and the heavy fall which occurred in October was too late to do any good. In this district serious scarcity was apprehended, but fortunately, although the harvest was very scanty, and remissions amounting to Rs. 7,580 were rendered necessary, the district managed to escape acute distress.

The rains of September and October in Hanthawaddy were very unfavourable, but a fall of 3 inches in November benefited the crop greatly, and finally a 15-anna crop was obtained.

The total rainfall in Pegu was more than 40 inches in excess of that of last year, while in Kyauktan it was the same as last year. Owing to the early cessation of the rain, however, a full average crop was not obtained.

8. The general circumstances of Tharrawaddy may be said to have been much the same as Hanthawaddy and Pegu in that the rainfall was abundant, but unevenly distributed: but in the north part of the district the condition of the people was serious as shown in the following extract from the district report:

"Again this year, the fifth in succession, the rainfall round Nattalin has entirely failed, and as a natural result large areas of land have been left fallow in the Ledaw, Kubyu, and Tapun circles."

In view of the very large differences in the rainfall of various parts of Tharrawaddy two new rain-gauge stations have lately been established.

In Prome the rain was too early and not well distributed. October was nearly rainless and a heavy fall in November, though it did good in some places, did harm in others.

The rainfall in Amherst was very heavy, the total exceeding 200 inches, but it was unfavourably distributed. In June, July, and August floods prevented planting out in nurseries or flooded the nurseries when planted, necessitating a second planting in September. In October there was a prolonged break in the rain and the grain is described as poor in weight and quality. Notwithstanding these drawbacks the outturn was estimated at 16 annas. The harvest in Tavoy is said to have been very good, though here too the rain was not favourably distributed.

In Mergui the rainfall was very irregular: at the beginning of the monsoon in May there was a short fall, while at the end there were floods. In Toungoo the rains were later than last year and insufficient in four circles, and except in the southern part of the district crops were below the average. In Shwegyin the rainfall was above the average, but the harvest, though a 16-anna one, was not so good as that of last year, as an almost complete cessation of rain in October caused the grain to be light.

Calamities of the season.

9. In the Arakan division the only calamity which occurred was a cyclone in Sandoway which reduced the crop from an 18-anna to a 16-anna one.

In the Irrawaddy division crops on 10,000 acres were destroyed by floods in Bassein and there was also slight damage from insects. Over the whole district cattle-disease was much less severe than in the previous year, but there was a severe outbreak in three circles of the Ngaputaw township and two circles of the Myaungmya township, and in these five circles the land revenue decreased by Rs. 7,095; cholera too was much more severe than the vital statistics appear to show, as these statistics are said by the Commissioner to have been inaccurately kept during the year under report owing to the introduction of a new system. In Henzada and Thayetmyo there were no calamities beyond the drought alluded to above.

In the Pegu division the Pegu district was free from calamities of all kinds, while in Prome there was only the irregular rainfall above described. In Tharrawaddy, owing to the Irrawaddy not flooding the low-lying land on its banks, much kaing cultivation had to be abandoned. As before noted, there was pronounced drought in the north part of the district, and as this was the fifth successive year in which crops in this area had failed, the people were reduced to great straits and relief works had to be opened for a time. A scheme for irrigating the affected area is now under consideration. Villagers too have been encouraged to dam small streams for irrigation and to dig tanks, and prizes for these improvements were given at the agricultural show held at Minhla during the year.

Four thousand and ninety-four acres in Hanthawaddy were damaged by drought and the influx of salt-water, but the rise of the Irrawaddy was very favourable, and thus the disastrous floods of last year did not occur. There were 1,112 applications for remission of revenue and in 211 remission was granted. The cases were carefully enquired into by Township and Subdivisional Officers and the Deputy Commissioner himself made many enquiries.

In the Tenasserim division the Amherst district is said to have suffered from a variety of calamities, namely, floods, drought, inundation of sea-water, cattle-disease, and ravages by insects; but as a general rule the areas affected were small and the damage caused not very serious. The floods mainly affected the basins of the minor rivers, the Hlaingbwe, Haungtharaw, and Attaran, and many valuable gardens on the Gyaing were also washed away. Damage from insects was confined to the Martaban township. The insect in question was the "Hispa onescens" (*vide* Indian Museum Notes, Volume I, Part I), which does not destroy the crop entirely, but considerably diminishes the outturn. In Tavoy and Mergui slight damage was caused by floods, and in the latter district, when the floods subsided, the fields were attacked by caterpillars, which completely destroyed crops in the fields in which they appeared, but fortunately they did not extend to a large area.

There were no calamities in Shwegyin and Toungoo.

Increase or decrease in cultivation. Statement No. Form A.

10. The total area under cultivation during the year under report was 5,575,461 acres, showing an increase of 284,047 acres over the figures of last year.

The cultivated area increased in all districts except Kyaukpyu, Mergui, and Henzada, though the increase in Tavoy was trifling. By far the largest increase was in the Thôngwa district, where it reached 93,977 acres, or nearly 18 per cent. in excess of the figures of the previous year. This increase is due partly to more accurate measurements by the supplementary survey, under which a large area was brought for the first time during the year under report, and partly to the large area (32,174 acres) granted by Revenue Officers.

The increases in Akyab, Hanthawaddy, Pegu, Tharrawaddy, Amherst, Toungoo, Shwegyin, Bassein were all considerable and due in all cases to the extension of paddy cultivation. In Akyab there was a considerable increase in the area under current fallows, but no explanation is given. With reference to Kyaukpyu, where the cultivated area shows a slight decrease, the Commissioner, Arakan, remarks:

"Cultivation in this district in the more populous parts appears to have reached its utmost limits, and increase in cultivated area can only be looked for when the people are compelled from sheer necessity to expend more in the way of labour and capital in drainage or embankments and so reclaiming land which at the present time is lying idle."

In Sandoway the increase in cultivation would have been larger but for cattle-disease. In Hanthawaddy the increase was due to ordinary extensions, granting of leases of waste lands and to the fact that two circles, Aingkalaung and Bawle, which had been surveyed in the previous year by the Lower Burma Field-to-field Survey Party, were brought under supplementary survey for the first time.

In Pegu the area under current fallows was 54,574 acres as against 40,371 acres in the previous year. This increase is ascribed to the want of cattle. The increase in Tharrawaddy was due partly to more correct measurements, but mainly to the absence of any heavy floods from the Irrawaddy. The Deputy Commis-

sioner is of opinion that there is very little waste fit for rice cultivation now available in the district; in fact he estimates the available waste as not more than 5,000 acres. The fallow area in this district also decreased largely, due to the abundant rainfall in the south of the district and the absence of floods. Of the total fallow area in the district, 28,240 acres, the four circles of Ledaw, Kubyu, Tapun, and Indaingbu account for no less than 13,250 acres.

In Prome there was an increase of nearly 3,434 acres in the cultivated area and at the same time a decrease of 5,330 acres in fallow area. This latter decrease is ascribed to the favourable rain at the beginning of the monsoon. The increase in Bassein is ascribed to the low rise of the river in the southern circles of the Ngathainggyaung subdivision, and to the fact that cattle-disease was not nearly so prevalent as during the previous year. The Commissioner, Irrawaddy Division, also suggests that the scarcity in Upper Burma and the consequent immigration to Bassein of cultivators with cattle was probably one cause of the increase.

The area left fallow in Amherst was again very large; it is ascribed by the Deputy Commissioner to cattle-disease in the Yelamaing township and to floods in other places. The district, however, is probably still feeling the effects of the heavy cattle mortality of the previous year as was anticipated in paragraph 9 of last year's report. The increase in Toungoo was due to extension of rice cultivation. The increase in the area under miscellaneous crops is only apparent and is due to six Karen villages which formerly paid tribute being assessed to taungya and capitation-tax for the first time during the year under report.

The increase in the cultivated area in Shwegyin is more than accounted for by the increase in rice. The Deputy Commissioner remarks:

"Cultivation is rapidly spreading in this district, the agricultural resources of which are very great. Immigrants are coming in on all sides."

The Commissioner, Tenasserim Division, also remarks regarding the increase:

"I am inclined to put it down to steady influx of population who find excellent land waiting for them and a ready means of exporting the produce."

CROPS AND CROPPED AREA.

Arakan division.

11. The crops which show an increase in Akyab are rice and cotton. The increase in the area under the latter is considerable, 2,716 acres, but no remark is made by either Deputy Commissioner or Commissioner. The area under sugarcane has decreased, while that under tobacco is practically the same as last year.

The only thing noticeable in the Kyaukpyu figures is that the area under tobacco is reported to be exactly the same as last year. In Sandoway the areas under tobacco and sugarcane show a slight decrease.

Pegu division.

12. The area under rice in Hanthawaddy has increased very largely. Changes in the areas under other crops are unimportant. The Deputy Commissioner remarks that the cultivation of fruits is increasing, especially in the "Kôndan" and along the Railway line. The principal fruits grown are jacks, mangoes, marians, guavas, papayas, and pine-apples. The Shans near Wanetchaung also grow oranges successfully. Form A of the Appendices shows that more than 25,000 acres are under orchard and garden crops. These crops were not separately classified last year, so that it is impossible to say what the actual increase during the year has been.

In Pegu the area under rice has increased and that under tobacco decreased, but in this district crops other than rice are but little grown.

The area under rice increased largely in Tharrawaddy and the area under tobacco considerably, but the area under sessamum shows a large decrease owing to the Irrawaddy not flooding the low-lying lands on its banks where this crop is usually grown. The sessamum crop too is reported to have been poor. The area under sugarcane declined from 909 to 626 acres and is ascribed to the prevailing low prices of sugar in the bazaars. In Prome the area under rice and tobacco increased, while that under sessamum and cotton decreased. The increase under tobacco is said to be due to the rise in the price of tobacco stimu-

lating its cultivation, while the decreases under sessamum and cotton are attributed to the taungya-cutters who formerly cultivated these crops abandoning their taungyas and taking to rice cultivation.

13. The area under rice in Thôngwa increased enormously, and a very large area is shown under orchard and garden crops, principally plantains, though no details are given. The cultivation of sugarcane is decreasing, and the Deputy Commissioner says that the people are abandoning it in favour of rice cultivation. Part of the increase in this district is no doubt due to increased accuracy of measurement owing to a large area being brought under supplementary survey during the year under report.

Irrawaddy division.

Bassein shows an increase under rice and tobacco and a decrease under sugarcane. No information is given about crops other than rice in the report for this district. The total cropped area in Henzada shows a decrease. The area under rice has increased. It is explained by the Deputy Commissioner that the decrease in the area under miscellaneous crops is only apparent, being due to the fact that the revenue on miscellaneous cultivation was this year collected after the 31st March, and the figures relating to this cultivation have therefore been excluded from this year's report, though they were included in last year's returns.

The total cropped area in Thayetmyo is practically the same as last year, but the area under rice shows a considerable decrease. The season was very unfavourable in Thayetmyo for rice cultivation and the crop was a poor one. Remissions of revenue aggregating Rs. 7,580 were made. The areas under sessamum, cotton, and tobacco all show an increase, and the outturn of these crops was normal.

14. The total cropped area in Amherst increased by nearly 16,000 acres. This increase is more than accounted for by the increase in the area under rice. The area under sugarcane decreased while that under tobacco increased slightly. The area covered by orchards and gardens is very considerable and the fruit crop of the year is said to have been fair, but not so good as last year.

Tenasserim division.

The figures for Tavoy and Mergui are nearly the same as those given last year and do not call for remark. The harvest is said to have been good. The increase of over 10,000 acres in the cropped area of Toungoo is due to the increase of rice cultivation, the areas under other crops being much the same as last year, though there is a slight decrease under sugarcane and tobacco. Shwegyin is the most important district in the province as far as regards sugarcane cultivation, and it is satisfactory to find that the area under this crop shows an increase. The area under sessamum has decreased considerably, and the Deputy Commissioner explains that this is due to kaing cultivation being abandoned in favour of paddy. The kaing crops this year were bad. The area under rice has increased largely.

CATTLE.

15. The number of cattle registered as having died during the year from the three principal diseases,—rinderpast, anthrax, and foot-and-mouth disease,—in Lower Burma is 30,964 against 62,986 last year. District details are shown in the statement given below :—

Statement showing the number of Cattle that died during the year 1891-92.

District.	Number of buffaloes in the district.	Number of oxen in the district.	Number of cattle which died during the year 1891-92.					Causes of death, *i.e.*, number of cattle which died of							Total value of the cattle which died in the year.
			Buffaloes of any age.		*Oxen of any age.*		Total.	Rinderpest.	Anthrax.	Foot-and-mouth disease.	Debility.	Snake-bite.	Accident.	Other causes.	
			Male.	Female.	Bulls and bullocks.	Cows.									Rs. A. P.
Akyab	137,583	190,177	2,381	1,878	2,666	2,236	9,161	286	2,204	1,512	3,224	254	1,681	...	1,70,172 8 0
Kyaukpyu	30,137	73,234	132	254	450	541	1,377	262	242	152	361	102	258	...	15,526 2 0
Sandoway	26,123	14,297	417	752	171	280	1,620	760	62	9	241	176	372	...	38,407 0 0
Hanthawaddy ...	33,516	39,099	1,016	547	577	117	2,257	287	336	101	1,174	185	174	...	1,08,688 0 0
Pegu	64,770	58,546	2,649	1,249	2,090	137	6,125	1,970	871	141	2,552	320	271	...	3,11,786 0 0
Tharrawaddy ...	28,820	81,346	1,165	1,200	1,752	735	4,852	2,612	688	66	355	118	140	873	2,06,814 0 0
Prome	25,365	113,786	239	318	991	443	1,991	806	338	108	290	98	351	...	74,178 0 0
Thôngwa	52,776	37,821	1,105	908	364	168	2,545	1,201	924	62	243	64	51	...	1,38,315 0 0
Bassein	50,480	46,336	2,210	2,122	521	252	5,105	3,738	685	275	236	45	126	...	2,66,956 8 0
Henzada	40,934	122,262	946	1,173	2,917	1,259	6,295	3,298	689	427	1,103	181	597	...	2,21,578 0 0
Thayetmyo	15,666	84,234	253	364	831	621	2,069	669	251	47	267	112	723	...	52,377 8 0
Amherst	47,153	102,499	1,518	1,455	581	374	3,928	1,180	1,538	889	194	58	69	...	1,19,508 0 0
Tavoy	26,835	10,321	161	121	44	35	361	4	62	67	104	66	58	...	4,650 12 0
Mergui	35,308	766	280	300	2	1	583	13	174	13	227	33	123	...	5,434 0 0
Toungoo	22,514	11,094	170	237	60	25	492	104	94	62	181	21	30	...	19,320 0 0
Shwegyin	31,850	27,766	495	427	480	107	1,509	266	264	155	495	101	228	...	61,712 8 0
Total ...	669,830	1,013,584	15,137	13,305	14,497	7,331	50,270	17,456	9,422	4,086	11,247	1,934	5,252	873	18,15,423 14 0

The figures given above show that Lower Burma as a whole was much more free from disease of a serious type than in the previous year when, however, it suffered to an abnormal extent. The figures for this year, however, are sufficiently serious to emphasize the necessity for the adoption of measures for legalizing the segregation of diseased cattle. During the year a Cattle Disease Bill has been drafted by the Financial Commissioner and circulated to all District Officers for opinion. Replies have now been received from all officers, and they are almost unanimous in favour of the principle of the proposed Bill and also of most of its principal provisions. It is satisfactory too to be able to report that most of the Burmans who have been consulted are in favour of the Bill and consider that it could be worked without much difficulty. The staff of Veterinary Assistants remained the same as last year. With one or two exceptions all are reported to have worked well. The staff, as noted in last year's report, is quite inadequate for the needs of Lower Burma, while owing to there being no assistants stationed in Upper Burma, it was necessary to depute men from Lower Burma on six occasions. The Veterinary school in Rangoon has been opened during the year and the results of an examination which has been lately held show that a very satisfactory season's work has been done. The number of students on the rolls is 50.

Special points of interest in the reports of Deputy Commissioners and Commissioners are noted below.

Arakan division.

16. *Akyab.*—The Veterinary Assistant treated 655 cases during the year and was very successful.

The number of deaths from disease shows a slight increase over the figures of the previous year, but the Commissioner remarks:

"There has been a considerable improvement as regards the testing of cattle-death registers during the past year, and this has no doubt had something to do with the apparent increased mortality when compared with the number of deaths reported for 1890-91."

Kyaukpyu.—This district enjoyed practical immunity from epidemic disease during the year. Owing to the severe cattle-disease which has prevailed in Upper Burma during recent years a demand for cattle from Kyaukpyu has sprung up, and during the year under report a large number were exported *vid* Taungup and the An pass. The Deputy Commissioner remarks that the district is well suited for cattle-breeding, as pasturage is abundant and water generally readily procurable.

Sandoway.—There was an outbreak of cattle-disease in the district which lasted up to September 1891. The Veterinary Assistant stationed at Akyab was deputed to Sandoway during the outbreak and was successful in his treatment of cases. The Deputy Commissioner reports that herds of cattle, some of considerable size, were taken by the passes leading to Prome and Bassein for sale at these places.

Irrawaddy division.

17. *Thôngwa.*—The number of cattle which died during the year was much less than in the previous year. In Pyapôn, however, the mortality was higher than last year, and the Deputy Commissioner remarks that this is owing to the fact that more buffaloes are kept there than in other parts of the district. There is only one Veterinary Assistant in the district, and the Deputy Commissioner points out that in consequence the whole of the south of the district is left without an assistant. As stated in last year's report no more trained assistants will be available till 1894.

Bassein.—The total mortality in this district was much less than in the previous year and the greater number of deaths took place in Ngaputaw during the months of May, June, and July. There are two Veterinary Assistants in this district, but nothing is said of their work, the Deputy Commissioner merely remarking that "no complaints had been received against them."

Henzada.—The number of cattle-deaths from disease was somewhat less than in the previous year. Rinderpest was the most fatal disease and most of the deaths occurred during April, May, June, and July.

Thayetmyo too shows a great improvement over the figures of the previous year.

18. *Hanthawaddy.*—This district was comparatively free from cattle-disease during the year. The Veterinary Assistant was during the year deputed on special duty to Upper Burma and to the Amherst district.

Pegu division.

Pegu.—The mortality in this district was in excess of that of the previous year and is ascribed to very heavy floods in the eastern part of the district, where cattle had to live in knee-deep water for several months. The Deputy Commissioner remarks:—

"Several streams as usual were bunded and tanks and wells dug for watering cattle."

Tharrawaddy.—There was comparatively little cattle-disease during the year under report compared with last year. The Deputy Commissioner remarks that last year too the registration was inaccurate and the figures shown were probably 10 per cent. below the real figures. The figures for the present year are, he believes, accurate, and he says:

"I do not think there is a village register in the district which has not been checked twice or oftener."

The cause of about 75 per cent. of the cattle-disease is said to be want of good water. There was a Veterinary Assistant in the district for six months during the year, but he was transferred as his services were urgently required elsewhere.

Prome.—The number of deaths was much less than in the previous year.

19. *Amherst.*—The cultivators of this district have again suffered severely, although the number of deaths of cattle from disease was not so large as last year. There is only one Veterinary Assistant stationed in the district and as he was quite unable to cope with the outbreak, the assistant stationed in Hanthawaddy was sent to assist him. The Deputy Commissioner remarks:—

Tenasserim division.

"It is difficult to assign a cause for the outbreak. In Yelamaing township there is abundance of water and excellent natural pasturage, and nowhere are the cattle herded together in large numbers. The Veterinary Assistants have worked fairly well."

Tavoy, Mergui, Toungoo, Shwegyin.—All these four districts enjoyed comparative immunity from cattle-disease during the year.

CATTLE-MARKETS.

20. During the year the two cattle-markets in Toungoo and the Yinôn market in Shwegyin were abolished because they did not pay their expenses, while to save loss to Government the Nyaunglebin market in Shwegyin was amalgamated with the bazaar. Cattle-market receipts for the year for the whole of Lower Burma show a decrease of Rs. 1,921. The only districts which show any considerable increase are Thayetmyo and Amherst.

The remarks of the Deputy Commissioners of Hanthawaddy and Tharrawaddy on the subject of these markets are interesting. The former says—

"It is questioned whether the markets afford any protection against cattle-theft. My own opinion is that they do if honestly worked, but there is reason to fear that cattle-market gaungs sometimes play into the hands of cattle-stealers by providing them with passes without the actual production of the cattle; for this reason it may happen that a fraudulently conducted market is the most popular, and shows the largest amount of fees, while those conducted on honest principles may, in consequence of being less resorted to, barely pay their expenses."

The Commissioner, Pegu, remarks:—

"Unfortunately cattle-theft goes on apace in spite of cattle-markets. These markets are doubtless a convenience to the general public."

The Deputy Commissioner, Tharrawaddy, remarks:—

"I still believe that these markets are a great resort of cattle-thieves. The Thônzè gaung was convicted for giving his brother-in-law a false and forged certificate of sale for two stolen ponies. All Magistrates and police officers check the counterfoils of certificates of sale and send for witnesses and question them as to the transaction recorded; this has done a little good."

The falling off in the receipts in Tharrawaddy is due to the very heavy mortality amongst cattle during the last few years. Cultivators are now com-

pelled to resort to other districts, and the Deputy Commissioner particularly mentions Thayetmyo, where it will be observed receipts have increased considerably. The decrease in the transactions at the Prome cattle-markets is said by the Deputy Commissioner to be due to cattle from Upper Burma being taken direct by rail to Rangoon instead of by road as formerly. But another probable cause of the decrease is that owing to the heavy mortality amongst cattle in Upper Burma of late years there are much fewer animals available for sale in Upper Burma.

PRICES.

21. The price of paddy and rice was unprecedentedly high in all districts during the year. This was due to the large exports to Upper Burma and elsewhere. Cultivators, stimulated by the high prices, sold freely and in many cases did not keep a sufficient stock for their own use, and had to buy back paddy at prices higher than those at which they had sold. Below a comparison of the prices of paddy in Rangoon during the years 1890-91 and 1891-92 is given—

	1891-92. Average price.	1890-91. Average price.
	Rs.	Rs.
April and July	99	90
August and September	127—139	87—76
December	100	78
January and February	100	80
March	130—135	...

The above may be taken as a fair sample of the degree to which prices during the year under report were in excess of those of the previous year. The remarks by Deputy Commissioners and Commissioners on the subject of the high prices and their cause are in many cases interesting. Extracts are given below.

The Commissioner of the Arakan Division says in dealing with prices in Arakan:

"It is believed that the Akyab cultivators generally have reaped the benefit of improved prices.

"The Kyaukpyu district cultivators appear to have enjoyed the benefit of the improved rates prevailing for paddy, and grain has even been shipped at Kyaukpyu by the British India Steam Navigation steamers for export to Rangoon."

The Deputy Commissioner, Thôngwa, writes:

"The price of paddy was very high during the year. Cultivators sold freely in the early part of 1891 and too much was exported from the district and the province, and in many cases they had to buy back at a higher rate for food. This year they were warned to retain sufficient stocks for their own consumption and have acted to a large extent on the warning."

In Henzada in the middle of October 1891 the price of paddy rose to Rs. 170, an unprecedented figure.

The Deputy Commissioner, Pegu, remarks:—

"The prices realized for last year's paddy, from opening of the season to date, are unprecedented. Large stocks are still in hand, the people having fully realized the escape they had last year when they sold their stocks outright."

But the Commissioner of the Pegu Division remarks that stocks have probably been kept with a view to obtaining higher prices later on, as well as for home consumption. In Tharrawaddy cultivators over-sold the 1890-91 crop and consequently had to buy paddy for their own consumption at very high rates. This year, in December, they were warned by the District authorities to keep sufficient paddy till next reaping season and they are believed to have done so.

The Deputy Commissioner, Toungoo, writes:—

"It is feared that cultivators have not kept a reserve stock sufficient to meet the demands of the district until the next crop is in."

22. The fluctuations in the price of salt have not been great, but the average price for Lower Burma was lower than that prevailing in the previous year. The Deputy Commissioner, Sandoway, attributes the low price of salt to the large quantity manufactured and left unsold. The Deputy Commissioner, Thôngwa, says that the salt used in his district is all imported, but little being made locally, the amount so

Salt.

manufactured being estimated at 1,080 maunds. The price of salt in Hanthawaddy has practically remained stationary. The Deputy Commissioner remarks:

"The use of earthen pots for the manufacture of salt has ceased as the rate of composition per pot as now fixed is prohibitive, but a few iron cauldrons are still in operation, the rate of composition on which is believed to allow some margin of profit. The subject of paying revenue on the actual outturn was discussed with the salt manufacturers, but, owing to the isolated position of the factories, the protection of the Government interests cannot be attained without imposing restrictions which they will not put up with."

The price of salt has decreased in Prome and it is stated that all the salt used there is of foreign manufacture.

Fluctuations in the prices of other articles are not striking and do not call for comment.

SECTION II.

23. In accordance with paragraph 2 of letter No. 215-37, from the Secretary to the Government of India to the Chief Commissioner, dated the 1st February 1892, the subjects of land records and survey are not dealt with in this report.

24. *Land Revenue-rolls.*—The land revenue-rolls were submitted punctually in all districts, and it is satisfactory to note that the amount of checking by Township and Subdivisional Officers shows an improvement in nearly all cases. The Deputy Commissioner, Bassein, reports that all the land revenue-rolls were found to have been examined by the Township and Subdivisional Officers, and on this the Commissioner, Irrawaddy Division, notes:—

"Again I have pleasure in remarking that this is very satisfactory. Township Officers were obliged to take a personal interest and an active part in the revenue administration."

The Township and Subdivisional Officers in Amherst with one exception appear to have neglected their duty with regard to checking land revenue-rolls, and the Deputy Commissioner remarks:—

"The assessment-rolls are prepared by thugyis and are checked by the Akunwun previous to issue of tax-tickets. As they pass through the hands of Township and Subdivisional Officers, these officers should check each roll. As a matter of fact all officers with one exception have neglected this duty; the exception is Maung Po Hla, Myoôk of Gyaing-Salween."

The Deputy Commissioner, Toungoo, reports that there was some difficulty in preparing the revenue-roll for Minbôn circle, the most important one in the district. This circle at the beginning of the year had been placed under the village headmen.

THUGYIS.

25. *Akyab.*—No new thugyis were appointed during the year of report. One thugyi died and one was dismissed for illegal practices, and arrangements are being made for the amalgamation of these two circles with existing circles. The thugyis on the whole worked fairly well.

Arakan division.

Kyaukpyu.—The system of collection of revenue by ywathugyis was introduced into two circles in this district and it is satisfactory to notice that they collected the land revenue without difficulty. The thugyis of this district are not only indifferent as a body, but inclined to be insubordinate. The Deputy Commissioner reports, however, that by constant driving an improvement in their work has been obtained.

Sandoway.—In this district out of 21 thugyis at the beginning of the year three were superannuated and four dismissed for inefficiency during the year. No new thugyis were appointed in their places, but the collection of revenue by ywathugyis was introduced in the circles vacated by them, and the results of this were satisfactory.

The Commissioner, Arakan Division, considers that Mr. Houghton deserves great credit for his administration of his district and for the pains he has taken to introduce the village system on a sound footing. The work of the thugyis on the whole is said to have been good during the year.

Irrawaddy division.

26. *Thôngwa.*—The thugyis of this district do not appear to have rendered much assistance in the tract under supplementary survey, but in the rest of the district their work was fairly satisfactory.

Bassein.—The thugyis of this district do not appear to have worked well as a whole, and the Deputy Commissioner remarks that the really good men are in a minority. Both Deputy Commissioner and Commissioner agree in thinking that the uncertainty of their position in view of their proposed supersession by ywathugyis has very much unsettled their minds and made them less efficient generally.

Henzada.—The thugyis of this district are said to have worked better than those of Bassein and Thôngwa.

Pegu division.

27. *Hanthawaddy.*—The thugyis of this district are with one or two exceptions said to be as a rule good, attentive to their work, and obedient to orders.

Pegu.—The thugyis collect their revenue well, but are somewhat dilatory in submitting reports. The Deputy Commissioner describes them as a useful body of men.

Tharrawaddy.—Most of the thugyis in this district have worked satisfactorily, but here too the Deputy Commissioner remarks that they are dispirited by rumours of their approaching abolition and the substitution of ywathugyis.

Prome.—The thugyis as a rule worked fairly well and got in their revenue punctually. The thugyi of Prome Southern circle was convicted of embezzling Government revenue and punished.

Tenasserim division.

28. *Amherst.*—The work of thugyis has, the Deputy Commissioner reports, been much more closely controlled and supervised during the year under report by Subdivisional and Township Officers.

During the year four thugyis were dismissed, one convicted on a criminal charge and dismissed, and several were transferred from larger to smaller circles. An endeavour is to be made to introduce the system of revenue collection through ywathugyis, but the Deputy Commissioner is not sanguine as to the feasibility or advantages of the system in Amherst.

Tavoy.—The thugyis are said to have shown some improvement this year. The collection of revenue by ywathugyis was tried; it was successful in Kadetgyi circle, but not in the Karen circles, as there the ywathugyis had to contend with scarcity and other difficulties.

Shwegyin.—Few of the thugyis in this district are qualified under the rules, but several are said to work fairly well. The Deputy Commissioner reports that the young thugyis who have qualified work badly. A scheme has been drawn up by which the revenue of the whole of the district, with the exception of one circle, is to be collected by ywathugyis.

SETTLEMENT.

29. The settlement of the Thôngwa district by Mr. Mathews was completed during the year. Assessment proposals were submitted for an area of 1,454 square miles. Final orders on these proposals were passed in May 1892. The resulting increase in revenue (excluding cess) is Rs. 2,12,731 or 35·4 per cent.

The settlement of Amherst district was also taken in hand by Mr. Mathews on the completion of work in Thôngwa. He has now been succeeded by Mr. Pennell. A full season's field work has been done, but proposals have not as yet been submitted.

TRANSFERS OF LAND.

30. The following table shows the area of rice-land sold and the average rates per acre paid during the present and two preceding years in the tracts under supplementary survey :—

District.	AREA OF PADDY-LAND SOLD.			AVERAGE RATE PER ACRE IN DISTRICT.			LOWEST RATE IN ANY CIRCLE.			HIGHEST RATE IN ANY CIRCLE.		
	In 1889-90.	In 1890-91.	In 1891-92.	In 1889-90.	In 1890-91.	In 1891-92.	In 1889-90.	In 1890-91.	In 1891-92.	In 1889-90.	In 1890-91.	In 1891-92.
	Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pegu	62,663	82,947	99,084	12·12	14·24	16·73	2·01	2·14	3·31	22·28	26·08	28·68
Hanthawaddy	26,997	26,446	32,746	15·01	16·85	16·48	4·42	2·90	6·44	32·35	41·95	36·23
Tharrawaddy	17,941	21,917	23,198	18·34	19·24	20·73	11·45	9·44	7·09	32·53	33·68	36·51
Prome	4,108	4,474	6,273	28·71	31·85	29·95	7·05	6·96	6·88	130·40	125·00	190·00
Bassein	12,983	14,885	28,687	9·35	7·42	8·06	1·55	1·44	1·65	24·88	21·28	19·66
Henzada	8,836	10,209	10,169	15·66	19·69	23·51	9·89	7·54	3·77	52·37	57·39	52·40
Akyab	16,616	16,467	18,198	9·69	10·26	11·39	1·56	2·01	1·93	29·51	34·25	48·02
Thôngwa	...	1,825	6,834	...	13·76	19·66	...	8·82	7·08	...	16·54	31·12

It will be seen that the area of land sold has increased in every district except Henzada, where it has practically remained constant. The figures for Thôngwa cannot properly be compared, as the area under supplementary survey in the year under report was much larger than in the previous year. The average selling price too shows a general tendency to increase. The increases in the areas transferred by sale are most noticeable in the case of Pegu and Bassein.

In last year's report Pegu was specially alluded to; and the present year's figures bear out the remarks then made.

The Commissioner, Irrawaddy Division, says that he believes a considerable portion of the increase in Bassein is due to better reporting, but that some is no doubt real and due to the effects of cattle-disease.

The Deputy Commissioner, Hanthawaddy, writes :—

"Cultivators are parting with their land with increasing rapidity to persons who assume the position of landlords."

The transfers in Henzada and Akyab are said to be chiefly amongst cultivators. The figures for transfers in districts which are not under supplementary survey are not reliable. The remarks of the Deputy Commissioners, however, are in many cases interesting. The transfers in Kyaukpyu are reported to be more numerous, but the Deputy Commissioner does not think that this is really the case, but that the increase is due to better reporting.

The Deputy Commissioner, Amherst, writes :—

"Cases of sales of land have been very numerous and in 90 per cent. of the cases the land is sold at the instance of the native of India and passes from the possession of the native of Burma. The statistics furnished are not reliable, but everywhere it is clear, and especially within 10 miles of the environs of Moulmein, that the process of expropriation of the cultivating population is going on and the cultivators are alienating their land to money-lenders."

The Chinese and Zerbadis in Mergui are said to exhibit a tendency to acquire culturable land from Burmese and Siamese and to become non-resident landlords on a small scale. In Tavoy sales are not extensive and are chiefly among Burmans.

TENANTS.

31. The statement given below shows the area of rice-land sublet in each of the districts under supplementary survey :—

District.	Area sublet.		Number of land-owners subletting land.				Number of cases in which the land in question has been sublet				Number of tenants who have rented the land they now occupy				Average rent per acre.			
			Traders, money-lenders.		Cultivators.		For five or more years continuously.		For less than five years.		For five or more years continuously.		For less than five years.		Including revenue.		In excess of revenue.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Acres.	Acres.													Rs.	Rs.	Rs.	Rs.
Pegu ...	219,599	245,923	1,447	1,722	3,551	3,422	656	940	4,720	4,733	276	341	6,160	6,223	6·41	8·65	4·28	6·61
Hanthawaddy	81,194	93,792	644	785	2,261	2,621	446	581	2,459	2,825	182	231	3,413	3,974	5·61	7·63	3·17	5·01
Tharrawaddy	34,880	36,425	497	662	2,893	3,362	672	898	2,718	3,126	348	362	3,774	4,508	5·72	8·18	3·75	6·17
Prome ...	7,589	14,275	139	179	1,277	2,073	297	292	1,119	1,960	240	337	1,387	2,292	5·85	7·87	4·59	6·70
Bassein ...	51,607	68,049	586	930	2,516	3,002	575	866	2,527	3,066	348	436	3,202	4,114	4·29	5·79	2·58	3·88
Henzada ...	66,469	75,387	791	1,081	4,871	5,352	1,689	1,897	3,973	4,536	1,095	1,223	5,774	6,607	6·42	9·08	4·52	7·18
Thôngwa ...	3,919	25,184	88	359	190	1,255	117	147	310	1,467	23	102	287	1,662	6·58	8·54	3·99	5·85
Akyab ...	42,918	48,049	664	1,035	2,918	3,227	597	715	2,985	3,547	246	376	3,571	4,080	5·17	6·18	3·03	3·97

It will be seen that the area held by tenants has increased in every district. As in the case of sales the figures for Thôngwa for the two years cannot properly be compared, because the area under supplementary survey is much larger this year than last. Many of the other increases, however, are very large, particularly in Bassein, where the area held by tenants has increased by 32 per cent. This increase is ascribed to the influx of immigrants with cattle from Upper Burma owing to the drought and scarcity which prevailed there. The Deputy Commissioner, Hanthawaddy, in his report says that the figures for that district point to the continued growth of a landlord class and says that legislation to restrain the present facilities for transfer is required.

It is said that a considerable number of the landlords in Pegu are Rangoon money-lenders. Of the districts for which no reliable statistics are available Amherst is the only one in which the tenancy question is of much importance at present, but the state of things there shows no improvement on that referred to in last year's report. The Deputy Commissioner, Amherst, remarks:—

"Alienation of land in favour of money-lenders continued unabated during the year of report and the sales ordered from the Judge's Court, Moulmein, were as numerous as ever."

32. The increase in the rate of rent paid by tenants in all districts is noticeable, but this is due principally not to increased competition amongst cultivators for land or to the increase in the tenant class, but to the very high prices of paddy which prevailed during the year. The rents paid by tenants are almost invariably fixed and paid in paddy, being really a share of the produce, and consequently the rent rate varies directly with the price of paddy.

33. During the year the Financial Commissioner drafted a Tenancy Bill and an Agricultural Relief Bill. These were circulated for criticism to District Officers, whose replies have now been received. The report of the Deccan Commission is, however, awaited before proposals are finally formulated.

34. With reference to the concluding portion of paragraph 7 of Secretary to Government of India's No. 315-37, dated the 1st February 1892, it is necessary to remark that agricultural advances are but seldom required in Lower Burma. In a few instances advances for the purchase of cattle may be necessary after severe outbreaks of disease, but the Burman cultivator does not borrow seed, or money to buy seed, from the money-lender, as is the case in India. It may be said that the Burman gets into the hands of the native money-lender solely owing to debts contracted for luxuries and wasteful expenditure of various kinds.

GRAZING-GROUNDS.

35. The following table shows the number and area of new grazing-grounds reserved during the year in each district of Lower Burma:—

	Number of ground.	Area. Acres.
Sandoway	2	435
Akyab	55	7,848
Shwegyin	7	2,188
Thôngwa	21	4,600
Pegu	3	140
Tharrawaddy	35	4,870
Bassein	2	Not stated.
Henzada	35	1,792

The grazing-grounds in Thôngwa were reserved on the recommendations of the Settlement Officer.

The total area now reserved in Tharrawaddy is 42,276 acres, and the Deputy Commissioner says that no more grounds are required at present. The Deputy Commissioner, Henzada, says that almost in every part of the district lands have been set apart for the purpose of grazing cattle, and a total area of 30,843 has now been reserved and demarcated. The demarcation in this district is by means of wooden posts. It is better to demarcate grazing-grounds by means of pipes protected by earthen mounds, as has been done in Bassein and other districts. In the Pegu district, grazing-grounds in the Kamase circle, with an aggregate area of 8,791 acres, were thrown open for cultivation and all the land has been taken up.

The question of reserving grazing-grounds in the Amherst district is being deferred until the Settlement Officer at present working in the district has made

his recommendations. The Commissioner, Arakan Division, makes the following remarks in his review of the Akyab report:—

"I doubt very much the use of reserving these large grazing-grounds. I think cattle are better cared for and better cattle are reared by restricting the area of grazing-grounds to small areas near the village or by not permitting cultivators extending over a whole kwin reserving the portions along the creeks, &c., for grazing and cattle-paths."

The grazing-grounds in the Akyab district are all demarcated with posts. In all districts which have not been mentioned above grazing-grounds are reported to be sufficient in number and area.

36. On the receipt of Government of India's Resolution No. 17-105, dated the 15th July 1891, forwarded with letter No. 32-42A., dated the 2nd October 1891, from the Secretary to the Chief Commissioner to the Financial Commissioner, copies of the Resolution above referred to were forwarded to all Commissioners both in Lower and Upper Burma and they were asked to report upon the necessity of reserving further grazing-grounds and establishing fodder and fuel reserves. Replies have now been received from all districts. No officers in either Lower or Upper Burma think it necessary to establish fuel reserves beyond what already exist. The Deputy Commissioner, Hanthawaddy, suggests that an area of 100,000 acres of kôndan land might be reserved for this purpose, but does not say that it is necessary, nor does it appear to be so. No officers in Upper Burma are of opinion that the establishment of grazing-grounds or fuel reserves is a necessity at present, but several have made proposals for certain areas to be reserved in view of the possible needs of the distant future.

PART II.

SECTION III.—FISCAL.

Land Revenue.

37. The total area assessed to land revenue in 1891-92 was 5,452,883 acres as compared with 5,234,826 acres in the preceding year, being an increase of 218,057 acres, or 4·17 per cent., against a corresponding increase in 1890-91 of 187,534 acres or 3·71 per cent. All districts contributed to this increase except Henzada and Mergui; for Rangoon can hardly be reckoned in the same category as the other districts of this province. The largest increase occurred in Thôngwa, in which enormous areas of arable land are still available for cultivation. Elsewhere in the deltaic districts virgin land suitable for immediate cultivation is becoming scarce. Considerable widths of arable land exist here and there in these districts, but as they require a large expenditure of capital in protective embankments and drainage works, they have up to the present remained untilled. These works are beyond the means of the ordinary cultivator, and if production is to continue increasing as now either the Government must undertake these reclamation operations without delay or private capital must be allowed to enter the field.

The area actually cropped and on which revenue was assessed, exclusive of the lands (431,913 acres) left fallow in the ordinary course of husbandry was 5,020,970 acres. The corresponding area in 1890-91 was 4,786,438 acres. The area actually under cultivation thus increased by 234,532 acres, or 4·90 per cent., against 71,004 acres or 1·5 per cent. in 1890-91. Towards the middle of the year under report, owing to the failure of crops in Upper Burma and the general depletion of stocks, the supply of food-grains in the Pegu, Irrawaddy, and Tenasserim divisions of Lower Burma was reduced to a low ebb and had to be supplemented by importations from Bengal. As a consequence, when the season's crop was gathered, prices did not respond to the expansion of stocks and the tension continued. For the first time within memory the opening market price of paddy reached the high figure of Rs. 110 per 100 Government standard baskets. This favourable market rate and the continuance of high prices through the season facilitated the early and complete collection of the revenue: and the Financial Commissioner has much pleasure in adding that, thanks to the vigour displayed by almost all, and conspicuously by some of the Deputy Commissioners, almost the entire revenue demand of Lower Burma was realized during the year.

The gross land revenue demand (including fruit-tree tax) for 1891-92 was Rs. 92,69,657. In 1890-91 it was Rs. 86,76,012. The increase is thus Rs. 5,93,645 or 6·84 per cent. The disproportion between the percentage of increase in the total area assessed and in the revenue demand of the year is due to the much larger fallow assessment (at 2 annas per acre) in 1890-91 than in 1891-92. Remissions to the extent of Rs. 43,114 were granted, leaving a net demand of Rs. 92,26,543 for realization. The net outstandings of the previous year were Rs. 6,83,332. The total amount therefore for realization in the year of report was Rs. 99,09,875, of which (excluding excess collections) Rs. 98,97,090 were realized within the year, leaving outstanding on the 1st April 1892 a sum of only Rs. 12,785, which is, the Financial Commissioner believes, the smallest balance on record since the commencement of regular revenue administration in Burma.

The Arakan division showed a clean balance sheet. In the Pegu division the Deputy Commissioner of Pegu, Mr. Fraser, with the largest district revenue demand in the province, succeeded in realizing the whole of it by the 31st March. Mr. Smeaton, while on tour during the collection season, noticed the assiduous attention paid by this officer to his revenue duties. The other districts had small balances, the total for the whole division being only Rs. 9,434. In the Irrawaddy division there would have been a clear balance sheet but for the remissness of Mr. Bonus, Assistant Commissioner in charge of the Myedè subdivision of the Thayetmyo district. The entire outstandings of the division, due solely to the Myedè subdivision of Thayetmyo, was, however, only Rs. 518. In the Tenasserim division the two districts in which outstandings remained were Amherst and Shwegyin. The total uncollected balance of the division was only Rs. 2,833, of which only Rs. 413 stands against Shwegyin. The Deputy Commissioner, Mr. Wilson, deserves praise for the energy which he has displayed in realizing the revenue so punctually in the face of considerable difficulties caused by the partial introduction for the first time of the system of collection by village headmen. The change, however, was fully justified by the results as will be shown hereafter.

The districts in which there were outstandings on the 1st April 1892 are as follows, in the order of their respective arrears:—

		Rs.
(i)	Prome	6,051
(ii)	Amherst	2,420
(iii)	Hanthawaddy	2,282
(iv)	Tharrawaddy	1,076
(v)	Thayetmyo	518
(vi)	Shwegyin	413
(vii)	Rangoon	25
	Total ...	12,785

It is satisfactory to observe that in making the collections less recourse was had to coercive measures than in 1890-91. Last year no less than 7,200 coercive processes were issued and 897 persons were actually arrested. In the year of report the corresponding figures were 4,429 processes and 789 persons. In Arakan the number of processes was just half of the number issued last year. In the Pegu division there were 226 more than in 1890-91. In the Irrawaddy division collections were delayed in the Myedè subdivision both by the Subdivisional Officer and by the thugyis, and consequently a large number of processes had to be issued. The figures for Thayetmyo are 322 coercive processes in 1891-92 against 3 in the preceding year and 17 arrests compared with 1 in 1890-91. But for this there would have been a large reduction in the number of coercive measures in the division. In the Tenasserim division the number of processes has fallen to about one-third of the number in the previous year, although the number of arrests has nearly doubled. As in 1890-91 not a single defaulter was committed to jail.

Arakan division.

38. *Akyab district.*—The total area assessed to revenue was 591,581 acres and the total revenue demand was Rs. 10,21,984. There was an increase of 17,012 acres in area and of Rs. 35,802 in the demand. The increase both in assessed area and in the demand is largely due to the expiry of the period of exemption on lands granted revenue free

for a period of years, to the more correct registration of areas outside the settled tracts, and to enhancement of rates on certain grants held under the old Waste Land Rules. The fallow area rose by 6,761 acres. Of the total area (31,677 acres) registered as fallow 10,690 acres were assessed at full rates because the land had been left uncultivated for grazing purposes and was therefore not fallow. The Commissioner is requested to enquire and report why it was necessary for cultivators to set apart these private pastures. If there is sufficient grazing area conveniently distributed throughout the district, no such necessity should have arisen. A small remission of Rs. 309 was granted. Excluding this, the net revenue demand on account of the year 1891-92 was Rs. 10,21,675. There had been a net outstanding balance at the commencement of the year of Rs. 1,52,914. The total sum for realization was thus Rs. 11,74,589, the whole of which was collected by the 31st March 1892. The Deputy Commissioner, Mr. Irwin, and also Major Grey, who preceded Mr. Irwin in charge of the district, are entitled to credit for this very satisfactory result. The revenue assessment-rolls were submitted with greater promptitude and tax-tickets were issued earlier than in previous years. The system of revenue collection by ywathugyis was introduced in three circles. In the Thimbôndan circle, four ywathugyis were employed and the whole of the revenue demand of the circle was collected by the 15th March. In the previous year the taikthugyi had been unable to collect the revenue in full. In the Satyogya circle six ywathugyis took the place of the circle thugyi, and, whereas in the previous year under the taikthugyi there was an outstanding balance of Rs. 1,624, under the ywathugyis the whole of the revenue was collected and there were no outstandings at the close of the year. Similarly in the Kyawshin circle, in part of which the ywathugyi system was introduced, the land revenue was collected before the 31st March. The experiment has thus, so far, met with remarkable success. The Commissioner, Major Parrott, is in sympathy with the new system and has given it his attention.

39. *Kyaukpyu district.*—The total area assessed was 119,073 acres and the demand Rs. 1,62,758. The figures differ very little from last year, the increase being 271 acres in area and Rs. 596 in demand. There were no remissions and the whole of the net revenue, including a sum of Rs. 57,971 outstanding at the commencement of the year, was paid in by the 31st March. Punctual submission of the rolls was insisted on and the thugyis had thus more time to collect the revenue. The Deputy Commissioner (Mr. Leeds) made a tour through his district, and stirred up the Township Officers and thugyis. Mr. Leeds, the Deputy Commissioner, deserves credit for his vigour in rousing up the Kyaukpyu district, which had been in a more or less sleepy condition for years.

40. *Sandoway district.*—The total area assessed was 56,005 acres against 55,227 acres in 1890-91, and the revenue demand was Rs. 73,582 against Rs. 73,190 in 1890-91. No remissions were granted and the whole of the revenue demand, including arrears amounting to Rs. 1,167, was collected by the 31st March. The firmness of the Deputy Commissioner in insisting on the punctual payment of the revenue in the previous year has had a marked effect. Last year 212 coercive processes and 44 arrest warrants had to be resorted to. In the year of report the corresponding figures were 26 processes and a single arrest. The Deputy Commissioner, Mr. Houghton, has further done good service in giving efficient start to collections by the village headmen.

41. *Hill Tracts of Northern Arakan.*—The land revenue in this district consists of taungya collections at Rs. 2 per ya. There was a slight increase of 126 cutters. The whole of the demand, amounting to Rs. 3,735, was collected before the 31st March. The officer in charge (Mr. Greenstreet) still persists in reporting the land revenue and collections of land revenue as blank.

42. *Rangoon Town district.*—The area cultivated in this district is exceedingly small and consists chiefly of the low-lying lands which, without expensive reclamation, are unfit for building purposes. This area is being gradually taken up as lands are required for the extension of the town. The area assessed to revenue fell from 4,015 acres to 3,966 acres in 1891-92, and there was a corresponding decrease of Rs. 1,279 in the demand. The whole of the demand, with the exception of Rs. 25, was collected. The payment of revenue on vacant land

within Cantonment limits, which has been objected to by holders of these lands, formed the subject of correspondence with the Government of India. The matter is still under consideration.

43. *Hanthawaddy district.*—The area assessed to revenue increased from 508,671 acres to 528,139 acres, and the demand from Rs. 10,91,134 to Rs. 11,26,228. The Deputy Commissioner (Mr. Macrae) has not explained this increase. The area left fallow aggregated 43,402 acres against 44,252 acres in 1890-91. The Financial Commissioner agrees with the Commissioner in thinking that closer supervision is required in respect of these fallow areas. The Financial Commissioner has reason to believe that in some cases, particularly where there are absentee landlords in possession of large holdings, lands have been left fallow merely because the landholders were unable to find tenants. In these cases the Deputy Commissioner should have no hesitation in assessing the greater part of the uncultivated area at full rates. The total demand on account of the year was Rs. 11,26,228. The remissions (Rs. 10,631), though considerable, are very much below the actuals of 1890-91, and are due chiefly to damage caused by floods. The crops damaged were carefully inspected by responsible officers before recommendations for remissions were made. Including arrears of the previous year, the net land revenue demand for realization in 1891-92 was Rs. 11,50,641, of which Rs. 11,48,359 were realized, leaving a small balance of Rs. 2,282 uncollected at the close of the year. This is very creditable to the Deputy Commissioner, Mr. Macrae, who is unremitting in his attention to duty. Coercive measures were more numerous than in the preceding year. Still, considering the number (31,453) of individual revenue-payers, the proportion of defaulters (1·37 per cent.) is exceedingly small.

44. *Pegu district.*—This is the largest rice-producing district in the province. The area assessed to revenue in 1891-92 was 809,076 acres as compared with 787,077 acres in 1890-91. The fallow area was 54,574 acres, being 14,203 acres more than in the previous year. The Deputy Commissioner attributes this increase to cultivators allowing their land to rest and recover fertility, and also to the want of cattle. There were 1,541 more deaths of cattle in 1891-92 than in the previous year. The area of so-called fallow is very large, and the Financial Commissioner is unable to accept in full the Deputy Commissioner's explanation. Applications for grants of land are very numerous in this district. Absentee landlords are increasing in numbers, and from facts which have come to his notice, the Financial Commissioner believes that large holdings are growing in favour and increasing in numbers, and that the landholders are rapidly developing into landlords. There is no room for doubt that earth-hunger is very prevalent in Pegu, and that tenancy is on the increase. This a natural and hardly avoidable outcome of our present system. But there is no need to encourage it, and lands left uncultivated simply for want of tenants should be fully assessed. The amount remitted (Rs. 3,386), though much in excess of 1890-91, is certainly not large, and was due to the destruction of crops by drought and floods. At the commencement of the year there was a net outstanding of Rs. 27,273. The net current revenue demand was Rs. 14,84,794. The total amount for realization was thus Rs. 15,12,067. The whole was collected by the 31st March. Compared with the adjoining district of Hanthawaddy there was proportionately less recourse to coercive measures, notwithstanding that the average revenue payable by each taxpayer was Rs. 53 in Pegu district against Rs. 36 in Hanthawaddy. Mr. Fraser's success was greatly due to the vigilance which he exercised over the Township Officers. He compelled them to do their duty. The Financial Commissioner thanks Mr. Fraser for this good service.

45. *Tharrawaddy district.*—The area assessed to revenue in 1891-92 was 355,509 acres. In 1890-91 it was 350,816 acres. The total revenue demand was Rs. 5,84,024, against Rs. 5,66,680 in the previous year. The increase was thus 4,693 acres in area and Rs. 17,344 in demand. Owing to a good rainfall and absence of floods the area left uncultivated was reduced from 35,504 acres in 1890-91 to 28,240 acres in the year of report. In 1889-90 it had been 36,923 acres. Remissions fell from Rs. 16,401 to Rs. 9,315. Including a net uncollected balance of Rs. 6,370 from the previous year, the net demand for collection

during the current year was Rs. 5,81,079, of which Rs. 5,78,476 were collected and paid into the treasury by the 31st March, leaving a balance of Rs. 1,076.* In the northern parts of the district the crops were poor, and a large number of applications for remissions was made. Inspections by specially appointed thugyis were in some cases hurried, and a few had to be done over again. Of the 2,207 applications for remission 1,016 were rejected and remissions granted in the remainder. Collections were made with less difficulty than before. The thugyis responsible for the arrears were—

(i) Maung Po Ta, officiating Thugyi of Saunggywet circle.
(ii) Maung Thu Dan, Thugyi of Kubyu circle.
(iii) Maung Tun Baw, officiating Thugyi, Tawkhmaw circle.

Maung Po Ta was removed, and the remaining two thugyis fined in the sum of Rs. 50 each. Holdings are small, and the average revenue payable by each holder does not exceed Rs. 10.

46. *Prome district.*—The area assessed to revenue increased from 314,215 acres to 317,565 acres in 1891-92, and the gross demand from Rs. 3,16,496 to Rs. 3,28,272. The season commenced with a good rainfall, but the latter rains were unequally distributed and consequently there was a shrinkage of crop. Remissions were double of those made last year, the amount sanctioned being Rs. 1,307 against Rs. 614 in 1890-91. At the commencement of the year there was an outstanding of Rs. 14,402; this was reduced by remissions made in the year of report to Rs. 11,042. The net current demand was Rs. 3,26,965. The total for collection during the year was thus Rs. 3,38,007, of which Rs. 3,31,956 were realized, leaving a balance of Rs. 6,051 uncollected on the 31st March. The officers responsible for this are—

(i) The Subdivisional Officer (Maung Ba Tu), Prome.
The Township Officers—
(ii) Prome (Maung Po Han),
(iii) Shwelè (Maung Shan Byu) and
(iv) Mahathaman (Maung Thè).

The Commissioner of Pegu is requested to obtain from these four officers explanation of the arrears for which they are responsible.

The holdings in this district are very small and the average annual revenue payable on each is Rs. 3. In 1890-91 the number of coercive processes issued was 432 and 336 arrests were made. Notwithstanding these measures the arrears in that year amounted to Rs. 14,402. During the year of report 395 coercive processes were issued and no arrests were made. It is pretty certain that if the thugyis had been kept up to their duties the outstandings, which are larger than in any other district in Lower Burma, would have been much reduced. There is one waste land grant in this district, originally measuring 625 acres 2 annas 5 pies which was sold outright in 1863 for Rs. 1,562-14-0 free from payment of revenue for ever. As a portion of the land was forfeited on account of adverse occupation by third parties, tax is now paid on the separated portion and the area held revenue-free by the grantee is now only 99 acres.

Irrawaddy division.

47. *Thôngwa district.*—There has been a considerable impetus given to cultivation in this district. Large areas of arable land are still available and applications for grants are increasing in numbers. Speculation in land appears to be rife. The Deputy Commissioner should discriminate between applications by speculators and applications by cultivators. He should restrict the areas granted within workable limits to *bonâ fide* cultivators. The rules under the Land and Revenue Act lay down this obligation clearly. The total area assessed to revenue in 1890-91 was 493,086 acres. In 1891-92 it had risen to 584,311 acres, being an increase of 91,225 acres or 18·50 per cent. The gross revenue demand amounted to Rs. 12,99,692 in 1891-92 against Rs. 10,41,746 in the previous year, being an increase of Rs. 2,57,946 or nearly 25 per cent. The disproportion between the rates of increase in demand and in area is due to enhancement of rates made in the recent settlement. Of the total increase a sum of nearly Rs. 70,000 is due to a number of grants falling under assessment after expiry of the periods of

* Excluding Rs. 1,527 on account of kaing cultivation.

exemption. The average area of each holding assessed to revenue is about 11 acres with a resulting average revenue of nearly Rs. 24. A small sum of Rs. 696 was remitted. Current fallows have decreased from 32,317 acres to 26,693 acres in 1891-92. The Deputy Commissioner has not explained the reason for so large an area being left fallow. In 1889-90 the fallow area was only 8,263 acres. At the commencement of the year there were arrears of revenue amounting to Rs. 54,879. Of this sum Rs. 12,232 were remitted. The net current demand amounted to Rs. 12,98,996, so that the total amount for realization was Rs. 13,41,643. The whole of this was collected and paid into the treasury by the 31st March. The number of coercive processes taken out fell from 620 to 561, but the number of arrests increased, the figures for the two years being respectively 7 and 93. The Financial Commissioner considers that Mr. de la Courneuve, who was Deputy Commissioner during the greater part of the year, has earned the acknowledgments of the Government for his very successful record of collections.

48. *Bassein district.*—The total assessed area of this district amounted to 635,329 acres against 595,757 acres in 1890-91, and the corresponding revenue demand rose from Rs. 8,14,940 to Rs. 9,35,351. The increase in area and demand is due to extension of cultivation, expiration of exemption period of grants, and enhancement of rates in parts of the district. Owing to the occurrence of cattle-disease, cultivation was slightly retarded in certain circles of the Ngaputaw and Myaungmya townships; otherwise the increase was general. There was a net outstanding balance of Rs. 33,585 in the previous year. The demand was Rs. 9,35,351. This amount, together with the arrears of the preceding year, was collected in full by the 31st March. Fewer processes were issued, the figures for the past two years being 578 in 1890-91 and 125 in 1891-92. The number of arrests also fell from 162 to 85. This result is creditable to Captain Pritchard, who was Deputy Commissioner during the collection period.

49. *Henzada district.*—The falling off in the area assessed to revenue is due to the omission from the returns of land under kaing cultivation. Under the rules in force kaing revenue is not due till the 1st April. The figures relating to kaing revenue were therefore excluded under the orders of the Financial Commissioner from the returns relating to 1891-92. The area thus fell from 426,393 acres to 408,945 acres, but the demand, owing to an increase of area under paddy and to enhancement of rates in five circles in the Zalun township and one circle in the Lemyethna township, rose from Rs. 6,91,648 to Rs. 7,13,364. Added to this the current fallows, which in 1890-91 amounted to 21,668 acres, were reduced to 13,880 acres in the year of report.

Remissions to the extent of Rs. 2,299 were made owing to deficiency of the latter rains in the northern townships. In the previous year the remissions (Rs. 220) were small. The Deputy Commissioner reports that no difficulty was experienced in collecting the revenue. This statement is hardly consistent with the figures showing the number of revenue proceedings taken against defaulters. In 1890-91 166 processes and 40 arrests, or 206 proceedings in all, were taken. In 1891-92 the corresponding figures were 134 processes and 129 arrests or a total of 263 proceedings. The net current demand, including arrears of revenue, amounting in all to Rs. 7,16,749, was collected during the year of report. The Financial Commissioner is aware that the Deputy Commissioner, Colonel Butler, took timely steps to ensure prompt collections.

50. *Thayetmyo district.*—The figures for Thayetmyo relate to the Lower Burma portion of the district to which the Lower Burma Land and Revenue Act and Rules apply. The area under assessment increased from 117,512 acres to 122,991 acres in 1891-92, but the total gross demand increased by only Rs. 111, the figures for the two years being Rs. 1,10,400 in 1890-91 and Rs. 1,10,511 in 1891-92. The disproportion of the increase between the area and the demand is due to a larger area (18,625 acres) being left fallow than in the previous year, when it was 13,155 acres. The rainfall was untimely, and remissions to the extent of Rs. 7,580 had to be granted. In 1890-91 there had been no remissions. The revenue-rolls except in the Myedè subdivision were promptly submitted. Collections were delayed in that subdivision and applications for remissions were left

unattended to by the Subdivisional Officer (Mr. Bonus) until pressure was brought upon him. The Financial Commissioner regrets to have to place on record his dissatisfaction with the way in which Mr. Bonus performed his important revenue duties. He is the only one of all the higher Revenue officers in Lower Burma who failed in his duty. Extraordinary delay occurred in the submission of the remission statements for the subdivision, and Mr. Smeaton had difficulty in disposing of them before the close of the year. At the commencement of the year a sum of Rs. 20,003 remained uncollected in the district. This with a net current demand of Rs. 1,02,931 raised the amount for collection to Rs. 1,22,934. Collections were no doubt rushed, as the Financial Commissioner finds that no less than 322 coercive processes were issued besides 17 arrests, against three processes and a single arrest in 1890-91. A small balance of Rs. 518 remained uncollected.

Tenasserim division.

51. *Amherst district.*—The gross area assessed to land revenue in 1891-92 was 442,487 acres, being an increase of 18,574 acres or 4·38 per cent. compared with 1890-91. The fallow area remained almost stationary. In 1890-91 it was 56,529 acres; in 1891-92 it was 56,886 acres. The holdings in this district are small, the average being reported to be 6 acres and the average revenue demand Rs. 11. Remissions increased from Rs. 624 to Rs. 5,537. The latter rains in October and November were insufficient in the Bilugyun and Zaya townships and the crops suffered. On this account remissions to the extent of Rs. 3,085 were granted; invasion by sea-water also damaged the crops in five townships and a further sum of Rs. 2,339 had to be remitted. Besides the foregoing ravages by insects in the Zaya and Thatôn townships necessitated remissions amounting to Rs. 113. At the beginning of the year there was outstanding a sum of Rs. 1,15,876. A portion of this (Rs. 431) was remitted during the year. The net current demand was Rs. 7,46,183. The total amount for collection was thus Rs. 8,61,628, of which Rs. 8,59,208 were realized, leaving a small balance of Rs. 2,420 outstanding at the close of the year. Of this amount Rs. 2,242 represent an outstanding from 1888-89 ordered to be recovered from two Myoôks who were responsible for not verifying the security bond of the thugyi of the Kyaikparan circle. This thugyi embezzled a portion of the land revenue and the amount was ordered to be recovered by monthly instalments from these two Myoôks. The balance (Rs. 178) was remitted a few days after the close of the financial year. Practically the whole of the collectable revenue was realized and paid into the treasury before the 31st March. When it is remembered that less resort than before was had to coercive measures, the success of the year's administration in this district is highly creditable to the Deputy Commissioner (Captain Johnson) who has sustained the reputation which he earned in 1890-91. Last year 1,531 processes were issued; in the year of report the number was 307.

52. *Tavoy district.*—The assessed area rose from 84,815 acres to 85,243 acres, being an increase of 428 acres or ·50 per cent. The greater portion of this increase was under paddy cultivation. The demand amounted to Rs. 1,36,248 against Rs. 1,30,420, or an increase of Rs. 5,828. The disproportion between the two is due to the enhancement of the revenue rates from Rs. 1-8-0 to Rs. 2-8-0 on gardens in all the villages included in the Ôktu, Pandaw, and Kadetnge circles. Remissions amounting to Rs. 513 were granted on account of floods and drought. In the previous year there had been no remissions. At the commencement of 1891-92 there were outstanding arrears of revenue amounting to Rs. 55,267, of which Rs. 4 were remitted during the year. The net current demand was Rs. 1,35,735. The total amount for collection was thus Rs. 1,90,998, the whole of which was realized by the 29th February. The assessment-rolls were punctually submitted, and within 14 days after it was due the full amount of the revenue demand was paid into the treasury. Lieutenant-Colonel Jenkins, the Deputy Commissioner, has earned the Financial Commissioner's acknowledgments by his resolute and successful efforts to bring the Tavoy district into line with the rest of the province.

53. *Mergui district.*—The area assessed to revenue fell from 60,147 acres to 59,252 acres in 1891-92; this is due to shrinkage in taungya cultivation. The

total revenue demand was Rs. 98,751 against Rs. 97,764 in 1890-91. The slight increase in revenue is due to a larger area under paddy ; remissions (Rs. 297) were small. They were granted in consequence of damage to crops by floods and caterpillars. Arrears of revenue amounting to Rs. 44,677 remained uncollected at the beginning of the year. The net current demand was Rs. 98,454. The total amount for collection thus stood at Rs. 1,43,131. The preparation of the assessment-rolls was delayed, but under the pressure of the Deputy Commissioner the thugyis made up for their dilatoriness by collecting and paying into the treasury the whole of the revenue demand before the 25th March. One satisfactory feature of the year's work is that beyond a few notices (16) no resort was necessary to coercive measures for the realization of the revenue. The Deputy Commissioner, Mr. Batten, spared no pains to ensure promptitude in collections and he succeeded well.

54. *Toungoo district.*—There has been a slight increase in area and demand, which is due to grants made within periods of exemption coming under assessment. In 1890-91 the area and demand were respectively 87,211 acres and Rs. 91,920. The corresponding figures for 1891-92 are 89,002 acres and Rs. 93,793 respectively. The remissions granted (Rs. 106) were trifling. This is the third year in succession in which the whole of the revenue has been collected within the year. No coercive processes were issued. The system of collection by village headmen was introduced in the Thagaya and Minbôn circles. The experiment has proved eminently successful, and the Deputy Commissioner advocates its extension to the whole district. While on tour during the collection period Mr. Smeaton was glad to note the care and pains bestowed by Mr. Carter, the Deputy Commissioner, on the revenue administration of his district.

55. *Shwegyin district.*—The total area assessed to revenue was 219,997 acres against 209,762 acres in 1890-91, showing an improvement of 10,235 acres or 4·88 per cent., due to the spread of paddy cultivation. The area under fallow has again decreased from 5,921 acres to 5,210 acres in 1891-92. The Deputy Commissioner attributes this decrease partly to the high prices ruling for paddy and partly to the comparative immunity from cattle-disease. In 1890-91 the remission granted amounted to Rs. 5. In 1891-92, owing (*a*) to the invasion of sea-water along the coast in the Kyaikto subdivision, and (*b*) to rain-floods followed by drought towards the close of the monsoon, considerable damage was done to the crops, necessitating remission to the extent of Rs. 1,114. The outstanding balance at the commencement of the year stood at Rs. 74,279. Of this Rs. 327 were remitted during the year. The net current demand was Rs. 3,15,564. The amount for realization was thus Rs. 3,89,516, of which all but Rs. 413 were collected. An experiment was made in three circles of this district, namely, Nyaunglebin, Yehla, and Thayetthamein, in the collection of revenue by village headmen. Three taiksayès or field surveyors and a clerk were specially appointed to assist in the preparation of the revenue-rolls. One circle was assigned to each taiksayè. The jurisdiction of each village headman had been previously settled and suitable men (46 in number) appointed. Mutual security was taken from them just as is done in the case of taikthugyis. Sanction was obtained from the Comptroller to raise the balance held in the township treasure chest to Rs. 3,000. Arrangements were made for necessary escorts of Indian police for treasure remittances from the township cash chest to the district treasury. The rolls were all got ready in January, and by the beginning of February all the tax-tickets were out. The total assessment of the three circles was Rs. 75,666-8-0, being an increase of Rs. 5,246-9-0 compared with the previous year. The district surveyor checked the measurements and found the work to have been satisfactorily done. In a month's time from the 4th February (the date on which the tax-tickets were issued) Rs. 74,379-5-0 were collected, and on the 17th March the whole of the collections were completed. Commission at the rate of 4 per cent. on the sum collected was paid to the ywathugyis. The financial result of this experiment was a saving of Rs. 158-2-0 on the amount which would, under the old system, have been paid to the taikthugyis. The Deputy Commissioner, Mr. Wilson, has worked hard and with judgment in inaugurating the new *régimé*. He has had difficulties to contend with, all of which he has overcome. The Finan-

cial Commissioner congratulates him on his punctual collection of the revenue, and particularly on his successful introduction of the village headmen system.

56. *Salween district.*—The assessed area rose from 13,620 acres in 1890-91 to 14,942 acres in the year of report. There was a small remission of Rs. 18 granted from the current year's demand against Rs. 13 from the demand for 1890-91. Including an arrear balance of Rs. 248 outstanding in the previous year, the total sum for realization was Rs. 12,985. The whole of this revenue was realized within the year.

General Remarks on Land Revenue Administration.

57. The Financial Commissioner has much pleasure in recording his opinion that the Deputy Commissioners of Lower Burma under the successful guidance and control of the Commissioners of divisions, have, by their energy and attention, and in particular by insisting on proper performance of their duties by Township Officers, raised the province to a worthy place among the other Indian provinces in respect of the land revenue collections. The work connected with the preparation of the revenue-rolls within the office and in the field, and with the realization of the revenue, is more detailed and troublesome than in most of the other Indian provinces and the period for collection is shorter. The results reported in the preceding paragraphs are therefore all the more gratifying.

Capitation-tax and Land-rate in lieu of Capitation-tax.

58. The total number of persons assessed to capitation-tax in 1891-92 was 913,112, of whom 704,109 or 77·11 per cent. were agriculturists. In the previous year the numbers were 878,196, of whom 655,669 or 74·66 per cent. were agriculturists. The increase in the number of persons assessed to capitation-tax is thus 3·98 per cent. The gross demand amounted to Rs. 37,28,372 against Rs. 35,90,472 in 1890-91, being an increase of Rs. 1,37,900 or 3·84 per cent. The number of persons exempted from the payment of capitation-tax fell from 103,340 to 100,143, the decrease being under "office holders," "old men," "cripples," "prisoners," and new "settlers." There was a slight increase under "religious teachers" and "pensioners." A sum of Rs. 13,469 was remitted against Rs. 11,310 in the preceding year. The net outstanding of the previous year was Rs. 4,055 and the net current demand Rs. 37,14,903. The total for realization was Rs. 37,18,958. The whole of this except Rs. 625 was collected within the year. This is very satisfactory.

There has been a decided improvement in the collections of capitation-tax In 1889-90 there were 12 districts in which balances amounting to Rs. 26,613 remained uncollected at the close of the year. In 1890-91 the number of arrear districts was reduced to six, the aggregate outstanding balance being Rs. 5,734. In the year of report there were only two districts in which the collections had not been realized in full, namely, Sandoway with a balance of Rs. 48 and Henzada with a balance of Rs. 577. The Henzada balance was on account of the year 1890-91. The Commissioner should ascertain from the Deputy Commissioner and report how this balance was apparently lost sight of. It appears to have been persistently omitted from the monthly statement of revenue collections. Had the monthly statement been accurately prepared, the necessity for the realization of this balance would have been noticed in time. The collections were made with less resort to coercive measures than in the previous year, although the capitation-tax is more troublesome to realize than the land revenue. In 1890-91 there were 11,898 defaulters against whom notices under section 45 of the Lower Burma Land and Revenue Act had to be served. In the year of report there were only 5,826 defaulters against whom such process had to issue. The number of coercive processes fell from 8,214 to 5,702 and the number of persons actually arrested from 2,378 to 2,188.

59. *Akyab district.*—The total number of persons assessed to capitation-tax increased from 85,887 in 1890-91 to 87,515 in 1891-92, with a corresponding increase in revenue of Rs. 8,619, due partly to expiry of exemption periods granted to immigrants on their arrival and partly to growth of population. The number of exemption tickets issued to

Arakan division.

new settlers in the year of report was 344 against 312 in 1890-91. A sum of Rs. 582 was remitted against Rs. 686 in the previous year. The net demand for realization was Rs. 3,52,743 against Rs. 3,44,020. As in 1890-91 the whole of the revenue was collected within the year. The number of coercive processes issued has largely decreased, the figure for 1891-92 being 1,191 against 2,689 in 1890-91. The proportion of arrests, however, remains much the same. The defaulters appear to be chiefly Bengalis. The Deputy Commissioner should deal sharply with these men. They are quite as able to pay as their Arakanese fellow-subjects.

60. *Kyaukpyu district.*—The remarks of the Financial Commissioner in the report on the Revenue Administration Report for 1890-91 appear to have had a good effect on the Revenue Officers of this district. The capitation-tax rolls were subjected to greater scrutiny and more vigilance was exercised by the thugyis. The result is that whereas the increase in 1890-91 was only Rs. 492, the figures in the year of report show an improvement of Rs. 3,593. The number of persons enjoying exemption fell from 7,080 to 5,058. The remissions granted in the year of report were large, the amount sanctioned being Rs. 1,281 for 1891-92 and Rs. 1,769 on account of the year 1890-91. The entire demand (including the arrears of the previous year), amounting to Rs. 1,60,624, was realized by the 31st March. The number of coercive processes issued decreased from 1,859 to 1,660, and the number of arrests from 556 to 510. The Deputy Commissioner, Mr. Leeds, has succeeded in doing what his predecessor failed to do and has lifted the district out of the mire.

61. *Sandoway district.*—There was an increase of 599 in the number of persons assessed and Rs. 2,130 in the demand. The number of persons enjoying exemption was almost stationary. Remissions were doubled. The net sum for collection in 1891-92, including arrears of the previous year, in all Rs. 60,294, was realized by the 31st March with the exception of a small balance of Rs. 48. Fewer processes were issued for the recovery of the tax and there were less arrests made than in 1890-91.

62. *Hill Tracts of Northern Arakan.*—The capitation-tax in this district takes the form of "tribute." The total amount assessed was Rs. 3,621 against Rs. 3,500 in 1890-91. The whole of the demand was realized within the year. Nine exemption tickets were issued. The total number of persons exempted from the payment of capitation-tax was 477 against 470 in the previous year. Coercive processes for the recovery of revenue are unknown in this district.

63. *Hanthawaddy district.*—The number of persons assessed to capitation-tax rose from 59,242 to 61,443 with a corresponding increase in demand of Rs. 6,969. The number of persons enjoying exemption rose from 4,705 to 5,225. Remissions increased by Rs. 173. The whole of the net demand, amounting to Rs. 2,55,515, was collected within the year. The collections judged by the number of processes issued were made without much difficulty. The rolls were carefully checked and every precaution was taken to prevent persons liable to the tax escaping assessment.

Pegu division.

64. *Pegu district.*—The number of persons assessed in 1891-92 was 72,425. In the previous year it was 71,274. The demand showed an increase of Rs. 3,869. The remissions granted were less than in the previous year by Rs. 265. The number of persons exempted fell from 5,445 to 4,955. There were no outstandings at the close of the year. The rolls were scrutinized by Township Officers and the result of their inspection was an increase of Rs. 120 over the thugyis' demand. A few more arrests were made, but there was in other respects less recourse to coercive measures.

65. *Tharrawaddy district.*—There has been a considerable increase in the number of persons brought on the rolls, the numbers during the past two years being 66,347 in 1890-91 and 71,423 in the year of report. The demand increased by Rs. 19,551. Compared with the neighbouring two districts of Hanthawaddy and Pegu, the number of persons enjoying exemption appears excessive. The Deputy Commissioner reports that the improvement in the revenue is greatly due to more accurate preparation of the rolls. In previous years the rolls were prepared by the thugyis at their headquarter village with the aid of the headmen

summoned from the outlying villages. The rolls were made up from the lists of preceding years without apparently anything approaching to a house-to-house enquiry, with such additions and corrections as were supplied by village headmen. Persons who had escaped assessment were under the belief that payment could be evaded and held out. In 1890-91 the number of coercive processes issued was 96 and the number of persons arrested 84. In 1891-92 the number of coercive processes issued rose to 615 and the number of persons arrested to 115. The remissions aggregated Rs. 3,615 against Rs. 2,874 in 1890-91. The whole of the net demand was realized within the year. This is very satisfactory and creditable to the Deputy Commissioner, Mr. Maxwell.

66. *Prome district.*—The figures in this district are almost stationary. There was an increase of 343 persons and a corresponding increase of Rs. 997 in demand. Remissions were reduced by Rs. 380. The number of persons exempted from the tax in 1891-92, though slightly below that of the previous year, is considerably above the average in other parts of the province. The Deputy Commissioner will do well to cause a careful scrutiny of the persons holding exemption tickets in his district. With the new capitation-tax register prescribed for thugyis, there should be no difficulty in testing with accuracy the rolls of any village. There has been a marked decrease in the number of arrests made and coercive processes issued. The whole of the revenue, including arrears of the previous year, was realized by the 31st March.

Irrawaddy division.

67. *Thôngwa district.*—Owing to a large influx of Burmans from the upper province, forced by scarcity to emigrate, the number of persons assessed rose from 92,352 to 96,835. The revenue demand showed an improvement of Rs. 19,350. There was a proportionate increase in the number of persons exempted from the tax and in the amount of remissions granted. Considering the fluctuating character of the population, it is satisfactory to find that the whole of the net demand was realized within the year with just half the trouble experienced in 1890-91. The number of coercive processes issued in the year of report was 292 against 569 in 1890-91, but a larger number of arrests had to be made.

68. *Bassein district:*—The decrease in the number of persons assessed to capitation-tax is more nominal than real, and is due to the transfer of the Lemyethna township to Henzada. Eliminating the figures for this township there is an increase in demand of Rs. 12,794. The remissions have remained almost unchanged. The number of exemption tickets issued during the year was 464 against 461 in 1890-91. The total number of persons actually exempted during the year was 8,283 against 9,230 in 1890-91. With the transfer of Lemyethna a number of persons exempted were transferred from the registers of the Bassein district; hence the apparent large decrease. The whole of the net demand was realized and there was less difficulty in collecting the tax than in the previous year.

69. *Henzada district.*—The territorial extension of this district by the addition of Lemyethna has resulted in an increase of 13,715 in the number of persons assessed and Rs. 60,989 in the demand. The remissions were unimportant. The whole of the net current demand was realized. But a balance of Rs. 577 outstanding from 1890-91 was unaccountably left out of sight altogether. The number of persons enjoying exemption increased by 316. There has been a considerable falling off in the number of coercive processes issued and arrests made.

70. *Thayetmyo district.*—The gross demand on account of capitation-tax remained almost stationary. There was a decrease of 232 assessed persons and Rs. 94 in the demand. A small sum of Rs. 80 was remitted. The net demand including arrears amounting to Rs. 1,33,679, was realized in full during the year of report. The number of persons exempted was reduced by 127. A slightly increased number of coercive processes was issued and 20 arrests had to be made.

Tenasserim division.

71. *Amherst district.*—The number of persons assessed to capitation-tax in 1891-92 was 75,523 and the gross demand Rs. 3,22,116. In the previous year the corresponding figures were 72,526 persons and Rs. 3,05,231. The increase is thus 2,997 in the number of persons assessed and Rs. 16,885 in demand. The Deputy Commis-

sioner ascribes the increase partly to better supervision and partly to the movement of population from the town of Moulmein (where the tax is not in force) to the district. The rolls of 105 villages were tested by Township Officers and the result was an increase of Rs. 1,120 over the thugyis' assessment. The number of persons enjoying exemption has fluctuated very little. There was a small increase of Rs. 157 under remissions. The net current demand, together with a small outstanding balance of the previous year, was collected by the 31st March. The only difficulty experienced in the collection of this tax is with respect to persons living in or near reserved forests. The collections in previous years were made by the officers of the Forest Department. Following the practice observed in other districts where reserved forests exist, the thugyis of circles within whose tracts such areas are included have been directed to make the collections themselves instead of having them made by officers of the Forest Department.

72. *Tavoy district.*—The Deputy Commissioner reports that greater care was exercised in the preparation of the capitation-tax rolls by thugyis and that the postponement of the season for demanding the tax from taungya-cutters has facilitated collections. There was an increase of 372 in the number assessed and Rs. 1,077 in demand. Remissions were slightly reduced by Rs. 74, and there was a satisfactory falling off in the number of persons exempted. There were no outstandings at the close of the year.

73. *Mergui district.*—There has been improvement in this district. More care was bestowed in the preparation of the rolls and stricter supervision was exercised over the work of the thugyis. The result has been an increase of 1,470 persons in the number assessed and Rs. 3,361 in demand. Remissions to the extent of Rs. 240 were granted. The number of persons exempted fell from 2,651 to 2,355. There were no arrears from the previous year and the whole of the net current demand was collected by the 31st March.

The Deputy Commissioner reports that the only difficulty experienced in collecting was in respect of Siamese and Chinese; but the absence of coercive processes for the recovery of the tax shows that the Deputy Commissioner has managed to overcome the difficulty.

74. *Toungoo district.*—The Deputy Commissioner has made no attempt to explain the cause of increase in this district; 1,849 more persons were brought on the rolls and there was an increase of Rs. 5,464 in assessment. The remissions granted fell by one-half and there was a decrease of 219 in the number of persons exempted from the payment of the tax. There were no outstandings from the previous year and the whole of the net current demand was realized in full before the 31st March. Only 13 coercive processes were issued against 25 in 1890-91.

75. *Shwegyin district.*—There was an increase of 5,977 persons brought under assessment and a corresponding increase of Rs. 20,756 in demand. This increase is due partly to the growth of population and partly to a stricter supervision over the work of thugyis. The introduction of the ywathugyi system in certain circles of the district has doubtless stimulated the taikthugyis to increased vigilance. In the previous year the amount remitted was Rs. 185, and there was an outstanding balance of Rs. 783, of which Rs. 778 were remitted during the year of report. The total remissions on account of the demand for 1890-91 was thus Rs. 963 against Rs. 63 on account of the present year. The net current demand was realized in full. One hundred and sixteen arrests were made against 23 in 1890-91 and 136 coercive processes were issued as compared with 119 in the preceding year. There was an increase of 197 persons exempted from the payment of capitation-tax.

76. *Salween district.*—The improvement in this district is due to thugyis being required to visit their villages when preparing the capitation-tax rolls. To this cause is attributed the increase of Rs. 1,547 in the current demand as compared with the demand for the year 1890-91. The whole of the demand was realized by the 31st March.

77. *General remarks.*—Improvement is everywhere visible. But the Financial Commissioner is of opinion that even still a considerable number of persons habitually escape assessment. The figures given in the preceding paragraphs

give ground for this opinion. The attention of Deputy Commissioners is drawn to the necessity for unremitting vigilance in the checking of the thugyis' capitation-tax rolls. With the extension of the village headman system of collecting, the checks should be easier and more efficient. The new form of capitation-tax register prescribed for thugyis should much facilitate the work of checking.

All males between the ages of 18 and 60 should be brought on this register. The Financial Commissioner draws attention to the difference between the results of the census of 1891 and the population returns according to the capitation-rolls. The population returns, according to the census of 1891, show that there were 1,185,657 males between the ages of 20 and 60 who, unless exempted under the rules, are liable to taxation. The capitation-tax rolls show that 913,112 persons were brought under assessment and that 100,143 persons were exempted. The population actually affected was thus 1,013,255 persons. Irrespective of the number between the ages of 18 and 20 there are still therefore 172,402 persons who have not been brought to account. Special efforts are necessary to bring this number under assessment or to satisfactorily account for their omission. Until the number approaches the figures shown in the census returns, the administration of the capitation-tax can scarcely be said to be perfect.

LAND-RATE IN LIEU OF CAPITATION-TAX.

78. The number of towns in which land-rate in lieu of capitation-tax is levied remained unchanged during the year of report. The total demand amounted to Rs. 70,848 against Rs. 70,302 in 1890-91. The demand arranged in the order of importance during the past two years is given in the subjoined table.

Name of town.	Demand.		Increase or decrease.
	1890-91.	1891-92.	
	Rs.	Rs.	Rs.
(1) Prome	19,797	18,386	— 1,411
(2) Bassein	15,506	16,687	+ 1,181
(3) Akyab	10,850	11,366	+ 516
(4) Toungoo	10,410	10,671	+ 261
(5) Thayetmyo	8,423	8,678	+ 255
(6) Rangoon	3,185	3,036	— 149
(7) Kyaukpyu	2,131	2,024	— 107
Total ...	70,302	70,848	+ 546

Remissions were granted in Bassein Rs. 10, Toungoo Rs. 12, Kyaukpyu Rs. 13, Rangoon Rs. 16, and Prome Rs. 309, being a total of Rs. 360 against Rs. 229 in the previous year. The whole of the net demand, amounting to Rs. 70,831, was realized within the year except a sum of Rs. 575 outstanding in the town of Rangoon.

79. In Akyab the increase (Rs. 516) is due to certain landholders who were assessed to income-tax in the previous year having been brought under assessment to land-rate in the year of report.

Arakan division.

In Kyaukpyu the decrease (Rs. 107) is due to the exemption of persons who in the previous year had been wrongly assessed to income-tax as well as land-rate in lieu of capitation-tax.

80. In Rangoon the decrease (Rs. 149) is due to the tax on regimental followers having been held in abeyance pending the orders of the local Government, which were not received till after the close of the year. The balance outstanding, namely, Rs. 411 on account of 1891-92, is owing to the refusal on the part of the defaulters to pay the tax on the ground that they were prevented from rebuilding or repairing their houses.

Pegu division.

A further collection of Rs. 367 was made after the close of the year and remissions amounting to Rs. 44 were granted, as the amount could not be legally recovered because the assessees were found to have already paid income-tax during the year. The attention of the Deputy Commissioner is called to the orders conveyed in Financial Commissioner's Circular No. 24 of 1889. If the instructions therein laid down had been followed, the assessment to land-rate of persons liable to income-tax would have been impossible. As regards the outstanding balance of Rs. 164 on account of the year 1890-91 due by regimental followers, orders were not received till after the close of the year and the adjustment of the arrears was consequently delayed. The decrease of Rs. 1,411 in Prome is due to larger numbers of persons having been assessed to income-tax.

Irrawaddy and Tenasserim divisions.

81. The cause of the increase of Rs. 1,181 in Bassein is due to extensions of buildings in the town. The increases in Thayetmyo (Rs. 255) and Toungoo (Rs. 261) are small and do not call for explanation.

82. Two hundred and eighty-three coercive processes were found necessary for the realization of the tax against 431 in 1890-91, and 172 persons had to be arrested as compared with 284 persons arrested in 1890-91, of whom one was actually committed to jail before the tax was paid.

FISHERIES.

83. The fishery revenue demand shows a decrease of Rs. 14,376, which is due chiefly to the reduction of rents in Thôngwa following a decrease in the number of leases issued. The gross demand on account of the year was Rs. 16,22,501 against Rs. 16,36,877 in 1890-91. Remissions amounting to Rs. 375, namely, Rs. 45 in Tharrawaddy, Rs. 120 in Prome, and Rs. 210 in Toungoo were granted. The whole of the demand, with the exception of Rs. 18,910 outstanding, in Shwegyin (Rs. 9,711), Hanthawaddy (Rs. 4,625), Mergui (Rs. 2,653), Thôngwa (Rs. 1,370), and Tavoy (Rs. 551), was realized within the year. In 1890-91 there were 11 districts in which there were uncollected balances at the close amounting to Rs. 53,751.

The following statement shows the number of fisheries and the demand thereon during the past two years:—

	1890-91.	Demand.	1891-92.	Demand.
	No.	Rs.	No.	Rs.
(I) Licenses on nets for—				
(a) Inland fisheries	6,519	64,565	8,378	76,244
(b) Sea fisheries	4,740	72,948	8,713	1,00,737
Total ...	11,259	1,37,513	17,091	1,76,981
(II) Leases of—				
(a) Inland fisheries	1,509	14,59,400	1,476	14,05,914
(b) Sea-fisheries including turtle banks ...	53	39,964	54	39,606
Total ...	1,562	14,99,364	1,530	14,45,520
GRAND TOTAL ...	12,821	16,36,877	18,621	16,22,501

The figures for 1890-91 have slightly varied from those given in the Revenue Administration Report for 1890-91. This is due to the fact that in previous years demands on account of fishery revenue which were due after the close of the official year were included as demands on account of the year immediately preceding. This was a defect which the Financial Commissioner considered it necessary to remedy when the report for the year 1891-92 was under preparation by Commissioners and Deputy Commissioners.

The number of licenses for nets has increased considerably, but the average value of each implement licensed has fallen from Rs. 12 in 1890-91 to Rs. 10 in the year of report. This is due to the employment of a proportionately larger number of fishing implements of small values. Except in Tavoy and Mergui the number of leased sea fisheries and turtle banks has remained unchanged. In the number of leased inland fisheries there has been a slight decrease; the largest reduction was in Bassein, where the number fell from 154 in 1890-91 to 130 in the year under report. The average value of inland fisheries has remained almost stationary. In 1890-91 it was Rs. 960, in 1891-92 it was Rs. 945.

Arakan division.

84. In the Arakan division there has been an increase of Rs. 2,043. The current demand, amounting to Rs. 20,555, together with an uncollected balance of Rs. 1,041 from the previous year outstanding in the Akyab and Kyaukpyu districts, was realized in full within the year. There was a slight falling off of Rs. 108 in Akyab owing to there being less competition for the right to collect *bêche de mer*. In Kyaukpyu the increase Rs. 1,430 is attributed to a large number of persons using nets, who had previously escaped assessment, being required to take out licenses. Thugyis were negligent in issuing licenses and they were deservedly punished for their neglect by the Deputy Commissioner. The improvement of Rs. 721 in Sandoway is satisfactory and is due chiefly to an increase in the number of net licenses taken out. Only one coercive process was issued and that was in Kyaukpyu. The defaulter was arrested, but paid the amount due before he was committed to jail.

Pegu division.

85. The total increase in this division amounted to Rs. 13,201. The two deficit districts are Rangoon Town (Rs. 100) and Tharrawaddy (Rs. 158). The collections in Rangoon are unimportant. The decrease is due to a reduction in the number of licenses for nets. In Hanthawaddy there was a small increase of Rs. 945. Thugyis were more active in granting licenses for nets, and but for a decline in the value of inland fisheries, there would have been a respectable increase of over Rs. 2,000. The outstanding balance of Rs. 4,625 is due to the fact that the last instalment of rent on some of the fisheries was by the instrument of lease made payable on the 1st April. This will be remedied when the current leases expire.

In Pegu the increase (Rs. 2,520) is due chiefly to an improvement in the value of leased inland fisheries. There were no outstandings in this district in the year of report. In the previous year the uncollected balance outstanding on the 31st March was Rs. 8,098. There has been a slight decrease (Rs. 158) in the fishery revenue of the Tharrawaddy district. The number of inland fisheries remained the same as in former years, but the revenue from them has fallen by Rs. 4,023 on account of the surrender of several leases and the diminution in the value of the leases on re-sale. The past season has been a very unfavourable one for fishermen. The Irrawaddy was unusually low and was never high enough to fill many of the fisheries properly. On the other hand, there has been an unusually large increase in the amount realized from licenses on nets. Liberal rewards to villagers giving information against persons using unlicensed nets have contributed to this result. The Deputy Commissioner, Prome, has not a word to say in explanation of the large increase of Rs. 9,994 in the fishery revenue of the district, though the rise in value from Rs. 15,386 for 93 leased inland fisheries to Rs. 24,800 for 91 such fisheries is certainly worthy of notice. Except in Hanthawaddy the whole of the net current demand was realized within the year.

The Deputy Commissioner, Pegu, is the only officer who has reported that considerable difficulty was felt in realizing the fishery revenue. This does not appear from the statement (Form XXVIII) showing the number of proceedings taken against revenue defaulters in the Pegu district.

Irrawaddy division.

86. There has been a large falling off (Rs. 46,055) in the fishery revenue of the Irrawaddy division. The bulk of the loss occurred in Thôngwa. In 1890-91 a large number of fisheries, the leases of which had fallen in, were put up to auction and sold for a term of years. Prices were unduly inflated. The purchasers found that they

were unable to work them profitably and they surrendered almost to a man. These fisheries were thereupon re-sold, resulting in a considerable loss of revenue. In Bassein there was a considerable falling off in the demand on account of leased inland fisheries, but this was more than made up by licenses on nets or boats for sea fisheries. The net result was an increase of Rs. 51 notwithstanding the loss of the Lemyethna township. The Deputy Commissioner, Henzada, attributes the falling off (Rs. 1,301) to less competition. The improvement of Rs. 1,699 in Thayetmyo is due to thugyis being placed in charge of fishery collections. As a consequence a considerable number of net licenses were issued. No remissions were granted. The whole of the current demand, together with an outstanding balance of Rs. 21,614, amounting in all to Rs. 11,71,662, was realized by the 31st March with the exception of Rs. 1,370 outstanding in Thôngwa. No mention of this balance was made by the Deputy Commissioner in his monthly statement of revenue collections, and the Financial Commissioner regrets to find that the amount was not accounted for before the close of the year. The collections appear to have been made with much difficulty. Coercive processes had to be resorted to in 556 cases against 609 in 1890-91 and 178 arrests had to be made against 6 in the previous year before the demand was realized in full.

Tenasserim division.

87. There was a net increase in demand of Rs. 16,435 in the Tenasserim division. The only deficit district is Tavoy with a decrease of Rs. 1,506. Inland fisheries appear to have deteriorated. In other respects there has been a satisfactory increase under all heads. In the Amherst district, owing to the vigilance of the Deputy Commissioner, Captain Johnson, there has been a considerable increase in the number of licenses on nets or boats for sea fisheries and the demand thereon which rose from Rs. 861 in 1890-91 to Rs. 12,826 in 1891-92. His efforts were ably seconded by the Township Officers of Gyaing-Salween and Wagaru. These two officers were most energetic in examining the nets, checking the licenses, and compelling persons using unlicensed nets to take out permits to fish. No remissions were necessary and the whole of the demand, together with an outstanding balance of Rs. 4,576 from the previous year, was collected by the 31st March. In Tavoy there are no inland fisheries; the revenue derived is from (1) the right to collect turtles' eggs and (ii) net licenses. The collections under both heads fell off somewhat. In consequence of losses in the previous year the revenue from "Turtle banks" fetched Rs. 410 less than in 1890-91. The lessees defaulted in respect of the last instalment and the collection of the balance, namely, Rs. 551, was consequently delayed till the first week in April. Fewer net licenses were taken out and there was consequently a reduction in receipts of Rs. 1,096. The Deputy Commissioner should insist on thugyis and Township Officers supervising this branch of revenue. In other districts considerable improvement has been made, and the Deputy Commissioner, Tavoy, should keep his eye on it.

An important item of revenue which has been added to the Mergui district is the rent of the pearl banks and the right to collect *bêche de mer*, both of which were sold for the first time and fetched Rs. 4,150 at auction. This item ought to increase largely as there is a keen competition for the monopoly. In other respects the collections were almost stationary. The current demand, with the exception of Rs. 2,653, was realized within the year. The Deputy Commissioner has given no reason for this outstanding, but it is presumed that it is the effect of a stipulation having been made in the instrument of lease fixing the 1st April as the date for the payment of the last instalment of revenue If this is so, the defect should be remedied when the current leases expire. The increase (Rs. 750) in Toungoo is slight and is due to an increase in the number of net licenses taken out. A remission of Rs. 210 was granted to the lessee of a fishery in the Myoma township owing to an unusually high rise in the river in November which carried away his weirs. In the previous year the remission was Rs. 250. The whole of the net current demand was realized in full. The demand in Shwegyin, namely, Rs. 92,059, is the highest on record since 1882-83, when it reached Rs. 95,092. The leases re-sold in 1891-92 led on the whole to a small decrease of revenue from leased fisheries as compared with last year, but this was more than

compensated for by increased receipts under net tax. The balance on the 31st March was Rs. 9,711 against Rs. 10,932 in 1890-91. The Deputy Commissioner should endeavour to show the same good result on fishery collections as he has done in respect of land revenue. More difficulty was experienced in the collection of fishery revenue than in the previous year. Coercive measures were resorted to in 99 cases against 72 in the previous year and 10 arrests had to be made, although there were none in 1890-91.

SALT EXCISE.

88. There has been no change in the rates of composition duty levied on salt manufactured in this province. The rates in force in those districts in which manufacture is authorized were sanctioned in Financial Commissioner's Circular No. 23 of 1890 and are as follows :—

	Rate per earthen pot.	Rate per cauldron.
	Rs.	Rs.
Akyab	5	*Nil*
Kyaukpyu	10	200
Sandoway	5	25
Hanthawaddy	25	100
Pegu	...	40
Thôngwa	25	100
Bassein	20	*Nil.*
Amherst	5 20	20 75
Shwegyin	5	20
Tavoy	5	50
Mergui	*Nil.*	50

The total demand on account of salt in 1891-92 was Rs. 1,66,114, being a decrease of Rs. 23,819 as compared with the preceding year. There were decreases in every district in the Arakan division amounting in all to Rs. 70,340 and a small decrease of Rs. 530 in Shwegyin. The districts in which there are increases are Pegu (Rs. 80), Mergui (Rs. 350), Hanthawaddy (Rs. 933), Thôngwa (Rs. 1,042), Amherst (Rs. 8,525), Bassein (Rs. 15,786), and Tavoy (Rs. 20,285). In Henzada a sum of Rs. 50 was realized, being sale-proceeds of confiscated salt. At the commencement of the year there was a sum of Rs. 70,569 uncollected, of which Rs. 3,038 were remitted in 1891-92. The current demand was Rs. 1,66,114. The net demand for realization was thus Rs. 2,33,645, of which the whole, with the exception of Rs. 101 outstanding in Shwegyin, remained uncollected on the 31st March 1892. Fewer processes were issued for the recovery of the tax, but five arrests had to be made against none in 1890-91 before the demand was realized in full.

Akyab.

89. Owing to the prevalence of smallpox and cholera during the salt-boiling season fewer licenses were taken out and there was a reduction in the number of pots employed in the manufacture of salt in Akyab. In the previous year 484 licenses covering 695 pots were granted, the estimated outturn of salt being 6,255 maunds. In 1891-92 the number of licenses taken out was 206 and the number of pots covered by them was 349, the estimated outturn being 3,141 maunds.

Kyaukpyu.

90. In Kyaukpyu there was a large diminution in receipts. The total demand was Rs. 14,175 against Rs. 79,320 in 1890-91, being a decrease of Rs. 65,145. This is attributed to the serious loss which the manufacturers suffered by over-production in the preceding year. In 1890-91 the salt-boilers went recklessly to work in the belief that with the enhancement of rates of composition duty a larger profit would accrue to them. The supply was very much in excess of local requirements. The market became glutted, and when the time for the payment of Government revenue came round, they were obliged to sell their salt at utterly unremunerative prices. For this reason fewer licenses were taken out and a less number of pots employed. As a consequence the outturn diminished from 118,980 maunds to 28,965 maunds. The total exports of salt from Kyaukpyu in 1891-92 was 37,509 maunds, most of which was stock remaining unsold in 1890-91.

91. For a similar reason the salt industry in Sandoway received a check in 1891-92, the total output being 8,694 maunds against 18,624 maunds in 1890-91. The current demand, Rs. 6,210, together with the outstanding balance of Rs. 4 from the previous year, was realized in full.

Sandoway.

92. A larger number of cauldrons for the manufacture of salt was taken out in Hanthawaddy. There was consequently an increase of Rs. 933 in demand. The total outturn of salt was 15,224 maunds against 12,986 in 1890-91.

Hanthawaddy.

93. The salt revenue collections in Pegu are unimportant and do not call for special remark. Two more cauldrons were at work and there was consequently an increase of Rs. 80 in revenue and 380 maunds in outturn. The estimated yield in 1891-92 was 1,392 maunds; in 1890-91 it was 1,012 maunds.

Pegu.

94. The revenue in Thôngwa has nearly doubled, although fewer pots were employed. In the year of report 21 cauldrons were at work under 11 licenses against 47 cauldrons under 15 licenses in 1890-91. The outturn diminished from 3,860 maunds in 1890-91 to 1,080 maunds in 1891-92.

Thôngwa.

95. The demand in Bassein for the year 1891-92 was Rs. 53,406 against Rs. 37,620 in the previous year, but the season's demand, that is, the period during which salt-boiling operations were licensed, showed a decrease of Rs. 6,460. The figures shown in Form No. XXIV and Form No. XXV are inconsistent. There is no reason why they should not be made to agree as in other districts. The Deputy Commissioner has omitted to report the estimated outturn. This should be done in future reports. The demand for the year in both statements mentioned above should represent the amount actually due and payable in the year of report.

Bassein.

96. The demand on account of salt in the Amherst district rose from Rs. 36,933 to Rs. 45,458, being an increase of Rs. 8,525. The current demand, together with a sum of Rs. 11,253 outstanding from the previous year, was realized in full by the 31st March. The number of cauldrons and earthen pots used in manufacturing salt during the year as compared with the preceding year was—

Amherst.

	1890-91.	1891-92.
	No.	No.
Cauldrons	... 772	1,332
Earthen pots	... 82	83
Total	... 854	1,415

The increase is due to the vigilance displayed by District Officers in preventing illicit manufacture. Several thugyis who connived at the contraband trade were punished, and the prosecution of persons engaged in the illicit manufacture of salt has had a wholesome effect. The total yield of salt is estimated at 54,285 maunds against 32,013 maunds in the previous year. The greater portion of the salt made in the district is brought to Moulmein, where it is either sold at once or stored for sale. The demand exceeds the supply, but the want of storage at the manufacturing centres along the seaboard considerably hampers the industry and prevents salt-boilers from making more than what they can readily export.

97. In Tavoy there has been a remarkable activity in taking out licenses for the manufacture of salt. In 1890-91 licenses were taken out for 39 cauldrons and 1,543 earthen pots. In the year of report the corresponding figures were 100 cauldrons and 4,990 earthen pots. The Deputy Commissioner reports that two merchants from the town of Tavoy tried the experiment of manufacturing salt throughout the year and found it so successful that he anticipates that several others will follow their example next year. The increase in demand amounting to Rs.

Tavoy.

20,285 is satisfactory, and the full recovery of the revenue, including arrears of the previous year, is creditable to Major Jenkins, the Deputy Commissioner.

Mergui.

98. The manufacture of salt in Mergui is very limited. Seven additional licenses were granted. The total outturn of salt was 857 maunds against 257 maunds in 1890-91 and the composition demand thereon amounted to Rs. 500 and Rs. 150 respectively.

Shwegyin.

99. There has been a slight decrease of Rs. 530 in the demand on account of salt in the Shwegyin district. The estimated outturn was 3,219 maunds against 3,126 maunds in 1890-91. It is reported that salt-boilers find cauldrons more remunerative than earthen pots. This appears to be the case as licenses for a proportionately larger number of cauldrons were taken out in 1891-92 than was the case in the previous year.

100. Except in a few districts the Financial Commissioner is not satisfied that much attention is paid to this branch of revenue by District Officers. With a large seaboard it is no doubt impossible to prevent illicit manufacture, but much can be done towards checking it, if only personal interest were taken by Revenue Officers. Towards the close of the year an attempt was made to assess a maundage duty on salt manufactured in the Hanthawaddy district, but the Deputy Commissioner was unable to induce salt-boilers to come to terms. It was feared that, if the measure was forced on them, salt-boiling operations would be entirely stopped. The manufacturers were therefore allowed to pay duty as heretofore at composition rates. Negotiations were also made with an English firm at Kyaukpyu for the manufacture of salt on a large scale on the Indian system of payment of duty on outturn. The arrangement fell through as the firm was unable to carry out their scheme, and they have, for the present, been allowed to manufacture salt according to the native method at composition rates.

MINOR FOREST PRODUCE.

101. There has been a considerable falling off in collections under minor forest produce, due chiefly to the stoppage of licenses for cutch-boiling in the Thayetmyo district. The Thayetmyo cutch forests have been exhausted and must have rest to enable them to recuperate. The total amount realized during the year was Rs. 34,914 against Rs. 52,126 in 1890-91.

Arakan division.

102. In the Arakan division there was a slight falling off of Rs. 23. The receipts in Akyab consist of fees on licenses for extracting wood-oil (kanyin), which are diminishing annually. In Kyaukpyu the collections on account of minor forest produce are confined to the Ramree township. The receipts in Sandoway fell off as fewer licenses were taken out for the right to collect minor forest produce than in the previous year.

Pegu division.

103. A small sum of Rs. 80 was collected in Tharrawaddy for the right to collect beeswax outside forest reserves. The Deputy Commissioner recommends that the monopoly should be abolished on the ground that the bees are tortured, but it is not stated whether the withholding of the license will prevent people from collecting beeswax. Unless better reasons are forthcoming, there is no reason why this revenue, even though small, should be sacrificed. In Prome the collections are restricted to charcoal and wood-oil, licenses for boiling cutch being no longer permitted, as there are no mature trees fit for cutch-boiling.

Irrawaddy division.

104. In Thôngwa the fees are derived from dhani and beeswax. No explanation of the increase has been given by the Deputy Commissioner, and the Commissioner is unable to supply what the Deputy Commissioner has omitted to do. The receipts in Bassein comprise fees on licenses for collecting beeswax and edible birds' nests. The Deputy Commissioner ascribes the falling off to the withdrawal of the power hitherto exercised by Township Officers in granting licenses. The collections in Thayetmyo fell off from Rs. 19,719 to Rs. 2,028. Owing to the withdrawal of cutch licenses the villagers were driven to maintain themselves by

working out bamboos and firewood. Restrictions on these latter, it is said, would have caused either wholesale migration or an outburst of crime.

Tenasserim division.

105. This is the only division in which there has been an increase, a result contributed mainly by the high fees realized by the sale of the right to collect bats' guano in the Amherst district. The receipts in Tavoy are stationary. In Mergui there was a slight falling off of Rs. 159, while in Toungoo and Shwegyin there were increases of Rs. 102 and Rs. 339 respectively. A small sum of Rs. 14 was collected in Salween for working cutch. The system in force for the disposal of minor forest produce is unsatisfactory as the duties of District and Forest Officers are not clearly defined, nor is there legal provision under the Lower Burma Land and Revenue Act for the collection of revenue from bats' guano. To remedy these defects proposals have been submitted to the local Government to amend section 40 of the above mentioned Act so as to provide for a more effectual control over this source of revenue.

OTHER CLASSES OF REVENUE.

106. The revenue derived from the sale of postage and telegraph stamps and miscellaneous sources during the past two years was as follows:—

	1890-91.	1891-92.	Increase.
	Rs.	Rs.	Rs.
Postage stamps	3,09,349	3,11,916	2,567
Telegraph stamps	4,93,441	5,30,216	36,775
Miscellaneous sources	3,49,613	3,92,827	43,214
Total ...	11,52,403	12,34,959	82,556

Under postage stamps there has been an increase in almost every district, the largest being in Henzada, where the receipts rose from Rs. 5,034 in 1890-91 to Rs. 7,626 in the year of report. The deficit districts are Rangoon, Bassein, Thayetmyo, Amherst, Mergui, and Salween. Under telegraph stamps the only district in which there has been a decrease is Sandoway. These receipts are fluctuating items of revenue and call for no explanation.

Miscellaneous revenue.

The increase under this head is almost general, the deficit districts being Prome, Bassein, Tavoy, Toungoo, and Salween. The collections rose from Rs. 3,49,613 in 1890-91 to Rs. 3,92,827 in 1891-92.

Arakan division.

107. In Akyab Rs. 2,598 were realized, chiefly from fines imposed and realized by ywathugyis under the Lower Burma Village Act, against Rs. 1,297 in 1890-91. Kyaukpyu showed an increase of Rs. 5,763, the largest increase being under the head of fees in civil, criminal, and revenue processes. Rupees 1,266 were realized from prospecting licenses for petroleum. In Sandoway the sum of Rs. 330 represents fines on thugyis and other miscellaneous receipts which have not been enumerated.

Pegu division.

108. The receipts (Rs. 12,935) shown against Rangoon represents fees on registration. The bulk of the receipts in Hanthawaddy are fees and fines credited to "Law and Justice." A sum of Rs. 175 was realized by the sale of the abridgment of the Stamp Act and Rules compiled by the Deputy Commissioner, Mr. Macrae. The Deputy Commissioner, Pegu, has not furnished the details under each head, but he reports that the sum (Rs. 13,033) entered against his district comprises fines on thugyis, rents of land in railway towns, survey fees, fines under the track law, sale of land, and fines inflicted by ywathugyis. The Deputy Commissioner is requested to report under what authority land was permitted to be sold. The Financial Commissioner specially forbade the sale, outright, of lands in towns pending the deliberations of the Town Lands Committee. Of the total sum realized in Prome

Rs. 32,668 were on account of fees and fines credited to Law and Justice. The Deputy Commissioner, Prome, has included under this head receipts from stamps amounting to Rs. 35,325 and Rs. 14,650 collections on account of income-tax, and has therefore swelled the revenue to Rs. 60,407.

Irrawaddy division.

109. The Deputy Commissioner, Thôngwa, has not given the details of receipts under the various heads included under "Miscellaneous" revenue. The Financial Commissioner requests that in future reports this omission may be supplied. The Deputy Commissioner, Bassein, has omitted to give the amounts realized under each head, and has again wrongly included the duty on imported salt which is a Customs revenue. If the Deputy Commissioner had read the remarks in the penultimate sentence of paragraph 106 of the Revenue Administration Report for 1890-91 this error should not have been repeated. No particulars of the revenue under the head of miscellaneous receipts have been furnished by the Deputy Commissioner, Henzada. His attention is invited to the last sentence of paragraph 106 of the Report on the Revenue Administration of Burma for 1890-91. The Deputy Commissioner, Thayetmyo, should have explained the increase of Rs. 11,275, which is more than double the collections of 1890-91. The Lower Burma Village Act no doubt contributed its share to this increase, but in the absence of details, which should have been given, it is difficult to account for this sudden increase.

Tenasserim division.

110. The receipts in the Amherst district amounted to Rs. 8,584, of which Rs. 5,738 were contributed by fees on registration, Rs. 1,355 fines under the Lower Burma Village Act, Rs. 855 fines on thugyis, and Rs. 483 sale-proceeds of unclaimed cattle, the balance of Rs. 153 being made up by stamp penalties and fines on clerks and other ministerial officers. The particulars of the collections in Tavoy are not given. In Mergui the collections comprise ground rent Rs. 186, royalty on tin Rs. 4,122, and fees for smelting Rs. 140. A sum of Rs. 10 is entered as fees for exploring, but it is not stated for what purpose the license was granted. It is presumed the license was to exploit for tin. The balance Rs. 246 is made up of other miscellaneous receipts of which particulars are not forthcoming. The Deputy Commissioner, Toungoo, has neither furnished the details of miscellaneous receipts nor has he written a word in explanation of the decrease. Shwegyin collected Rs. 6,509, of which Rs. 4,023 represent fines under the Lower Burma Village Act. The Deputy Commissioner, Salween, in the text of his report under "Other classes of revenue" has written "blank," by which it is presumed that he has no remarks to offer. The Deputy Commissioner might have made his meaning clearer.

111. The Financial Commissioner notices that in the majority of cases the instructions given for furnishing details of revenue under miscellaneous receipts have been entirely neglected. The Financial Commissioner requests that in the next report Deputy Commissioners will make it a point to give full details. Until this is done comparison will be impossible.

SECTION IV.—LAND AND REVENUE ACT.

Proceedings against revenue defaulters.

112. The number of notices issued under section 45 of the Lower Burma Land and Revenue Act, 1876, has decreased considerably during the past three years as the following figures will show:—

	1889-90.	1890-91.	1891-92.
	No.	No.	No.
(I) Land Revenue	14,158	15,364	14,236
(II) Capitation-tax	16,841	11,898	5,826
(III) Land-rate	330	694	558
(IV) Fishery-tax	745	1,172	965
(V) Salt excise	24	258	48
(VI) Tax on leased lands	144	189	2
(VII) Other taxes	18	38	632
Total ...	32,260	29,613	22,267

The bulk of the decrease is under the head of capitation-tax. Less difficulty was experienced in collecting the revenue, the proportion of defaulters to the total number of persons paying revenue having fallen from 1·74 per cent. in 1890-91 to 1·24 per cent. in the year of report. Seven thousand three hundred and fifty-nine warrants for the arrest of the person were issued, of which arrests were actually made in 3,416 cases against 11,082 warrants and 3,595 arrests in 1890-91. Attachments of property fell from 4,878 to 3,191 and sales of property were effected in 723 cases against 714 in the previous year. Twenty-two persons were committed to jail in default of payment of capitation-tax. In 1890-91 nine such imprisonments were made, eight in respect of arrears of capitation-tax and one on account of land-rate in lieu of capitation-tax.

Process-serving establishment.

113. As noticed in the previous year the permanent civil, criminal, and revenue process-serving establishments were amalgamated into one permanent establishment in the year of report and one-third of the entire cost charged to "Revenue." The share debitable to each district and the amount of fees realized in stamps are not given in every case. The Financial Commissioner requests that in future Deputy Commissioners will notice in their Revenue Administration Reports (i) the total number of revenue processes issued through the agency of the process-serving establishment, (ii) the amount of fees realized in stamps, (iii) the share of the process-service establishment debitable to Revenue, and (iv) the number and cost (if any) of additional process-servers which may have been sanctioned by the Financial Commissioner under clause (*d*), Rule XI of Judicial Department Notification No. 11, dated the 8th January 1891, regulating the establishments to be maintained for the service and execution of processes.

Other matters under the Land Revenue Act.

Collection of revenue by ywathugyis.

114. Proposals are before the local Government for the gradual introduction of the ywathugyi (village headmen) system of revenue collection in the place of the circle or taikthugyi system. The experiment was tried in the year of report in Shwegyin and Sandoway with marked success, and, with the Chief Commissioner's concurrence, it has been tried again in parts of the Akyab, Sandoway, Shwegyin, Toungoo, Tavoy, and Mergui districts, and is still being carried on. So far the results have been entirely satisfactory both from an administrative and financial point of view. The Financial Commissioner is of opinion that the reform should now be regularly and systematically carried out. But he would do this gradually. It would clearly be inexpedient to force the measure too fast. As taikthugyiships fall vacant, the taiks (circles) should be broken up into village units and the collections delegated to the headmen.

SECTION V.—OTHER ACTS.

Land acquired under the Land Acquisition Act X of 1870.

115. The total area of land acquired for public purposes under the Land Acquisition Act, No. X of 1870, was 459·5 acres at an aggregate cost of Rs. 1,39,700. The annual land revenue actually reduced thereby amounted to Rs. 866. Excluding Rangoon, where the value of property in town is excessively high, the prices paid for land taken up were :—

	Acres.	Amount of compensation paid.	Cost per acre.
		Rs.	Rs.
(1) For roads	350·00	14,570	41·63
(2) For canals	4·80	1,602	333·75
(3) For railways	·60	185	308·33
(4) For buildings and miscellaneous public works ...	102·90	8,357	81·21
Total ...	458·30	24,714	53·93

The amount paid as compensation for land taken up in Akyab appears fair and calls for no special remark. No appeal was preferred against the Collector's award.

An area of 1·2 acre of land was acquired in the town of Rangoon, the total amount of compensation awarded being Rs. 1,14,986. Of the abovementioned area ·86 of an acre was taken up for connecting the new railway line with Messrs. Bulloch Brothers and Company's mill at Kemmendine. The property acquired was held in fee simple in perpetuity and the price paid, including the statutory allowance of 15 per cent., amounted to Rs. 5,835. Another plot in the Pazundaung circle, measuring ·02 of an acre for railway extension, was taken up under the authority of General Department Notification No. 74, dated the 27th May 1890. This land was originally granted as a site for a pagoda. No claim was preferred for the land, but compensation, amounting to Rs. 655, had to be awarded for the removal of two monasteries standing on the land. The balance (Rs. 34,538) entered under "Railways" represents the sum paid in 1891-92 on account of land acquired in 1890-91. A sum of Rs. 73,958, which was awarded in 1890-91 for an area of ·3 of an acre, was disbursed in the year of report. The land in respect of which so large a sum was paid was alienated in 1862 and at the time of acquisition was held by a native of India. The block on which this land stood had previously (in 1885) been reserved for public purposes. Before proposals for acquiring the land could be matured, the owner started building a bazaar. Orders for acquiring the land were published in General Department Notification No. 6, dated the 5th January 1891. The compensation offered was refused and a suit was filed in the Recorder's Court against the Collector's award, with the result that the large sum of Rs. 73,958 was obtained. In this case it seems tolerably clear that the freeholder became aware of the intention to acquire the land for public purposes, and it would have been better if the Government Advocate had been instructed to plead clause 7 of section 25 of the Land Acquisition Act. The remaining cases do not call for any special remark.

116. A Bill to amend the Land Acquisition Act, 1870, is before the Supreme Government. The Financial Commissioner is entirely in favour of placing the chief responsibility on the Collector and of restricting the action of the Civil Courts as far as possible. Experience in Rangoon shows that the system in force at present is objectionable. The sooner the present law is altered the better it will be for Government.

Loans to agriculturists.

117. A sum of rupees two lakhs was granted by the Government of India for agricultural loans in this province. Of this sum Rs. 21,700 were allotted for Lower Burma. The loans bear interest at 6¼ per cent. per annum. A sum of Rs. 200 was granted in Sandoway for the purchase of cattle repayable in June 1892. In Tharrawaddy Rs. 7,900 were advanced to agriculturists for the purpose of purchasing cattle. The borrowers preferred repaying the debt in one instalment. The loans with the exception of Rs. 100 were repaid by the 31st March. The balance was recovered in the current year.

Rupees 1,500 were advanced to agriculturists in the Myedè subdivision of the Thayetmyo district. No portion of the loans has been repaid as the advances were made repayable in March 1894. Loans to the extent of Rs. 6,500 were made in the Toungoo district to enable cultivators to buy plough-cattle. The whole of the amount, together with a sum of Rs. 4,100 outstanding from the previous year, was realized. In the Salween district a sum of Rs. 1,000 was granted to two cultivators to open out land for cultivation and for irrigation purposes. The loans were made on substantial security repayable in five years by half-yearly instalments. One instalment of Rs. 50 with interest due on the amount lent was paid within the year. The total amount advanced was thus Rs. 17,100, of which Rs. 14,350 were recovered within the year. In addition to this a sum of Rs. 10,975 on account of loans made in previous years was realized. The interest collected amounted to Rs. 757-2-11.

SECTION VI.—MISCELLANEOUS.

Revenue work performed during the year.

118. At the commencement of the year there were 10,220 cases pending before Revenue Officers of all grades; 129,734 cases were instituted during the year, so that the total number of cases for disposal was 139,954. Of this

number 128,465 cases were decided, leaving 11,489 cases pending at the close of the year. Pegu and Tenasserim are similar as regards the proportion of pending cases to the number for trial. Arakan showed the best results. Irrawaddy was slightly inferior. The Financial Commissioner is dissatisfied with the tardiness evinced by these figures in the disposal of revenue cases. In the previous year Census operations, no doubt, hindered Revenue Officers from promptly dealing with the cases before them, but no such excuse can be brought forward for the backward condition of the files in the year of report. The Financial Commissioner hopes that Commissioners will impress upon their subordinate officers the necessity for the quick despatch of all revenue cases coming before them.

Appellate work of Revenue Officers.

119. Two hundred and thirty-nine appeals were preferred to Commissioners, of which 149 were summarily rejected, 2 remanded for re-trial, and 78 decided in favour of appellants. Two cases were transferred and 15 were pending trial at the close of the year. The subjoined table shows the appellate work of Commissioners.

Name of Appellate Court.	Rejected.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Total of all appeals instituted.
Commissioner, Arakan	20	...	10	...	30	...	...	30
Commissioner, Pegu	86	2	64	...	152	1	5	158
Commissioner, Irrawaddy	18	...	1	...	19	1	2	22
Commissioner, Tenasserim	25	...	3	...	28	...	1	29
Total ...	149	2	78	...	229	2	8	239

The revenue appellate work of Deputy Commissioners has slightly increased, but the work is by no means heavy. One hundred and twenty-two appeals were preferred against 76 in 1890-91. In 12 cases the petitions were rejected, 2 cases were remanded for re-trial before the Lower Courts, 52 cases were decided in favour of the appellants, and 50 cases decreed for respondents. Six cases were left pending at the close of the year. The following statement shows the appellate work of Deputy Commissioners in Lower Burma:—

Name of Appellate Court.	Rejected.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decreed.	Transferred.	Pending.	Total of all appeals.
Deputy Commissioner, Akyab ...	1	1	2	6	10	...	...	10
Deputy Commissioner, Kyaukpyu ...	...	...	6	...	6	...	...	6
Deputy Commissioner, Sandoway ...	...	...	...	1	1	...	...	1
Total ...	1	1	8	7	17	...	...	17
Deputy Commissioner, Pegu ...	1	1	5	11	18	...	...	18
Deputy Commissioner, Prome ...	...	...	1	2	3	...	...	3
Total ...	1	1	6	13	21	...	...	21
Deputy Commissioner, Thôngwa ...	...	...	5	3	8	...	1	9
Deputy Commissioner, Bassein ...	...	...	2	2	4	...	2	6
Deputy Commissioner, Henzada ...	2	...	5	1	8	...	...	8
Deputy Commissioner, Thayetmyo ...	...	...	3	1	4	...	...	4
Total ...	2	...	15	7	24	...	3	27
Deputy Commissioner, Amherst ...	...	...	8	19	27	...	3	30
Deputy Commissioner, Tavoy ...	...	...	2	...	2	...	...	2
Deputy Commissioner, Mergui ...	...	...	1	...	1	...	...	1
Deputy Commissioner, Shwegyin ...	8	...	12	4	24	...	...	24
Total ...	8	...	23	23	54	...	3	57
GRAND TOTAL ...	12	2	52	50	116	...	6	122

Costs in revenue cases.

120. The cost of revenue cases ranged from Re. 0-1-10 in Bassein to Rs. 1-12-8 in Tavoy. The average cost per case has slightly exceeded the figure obtained in 1890-91, but it is, however, lower than the average cost in 1889-90. The total number of cases in which stamps were expended fell from 106,826 in 1890-91 to 102,811 in the year of report, but the value of stamps affixed to them rose from Rs. 14,612 to Rs. 15,861. As compared with the preceding year there was a slight decrease in costs awarded in these cases.

Thugyis' commission.

121. Owing to a reduction in the Akyab (1), Prome (3), and Toungoo (1) districts the number of circles fell from 789 in 1890-91 to 784 in the year of report with a corresponding decrease in the number of thugyis employed from 711 to 692. A reduction in the number of thugyis was also made in the Kyaukpyu, Sandoway, and Shwegyin districts in which the ywathugyi system of revenue collection was introduced for the first time, and also in the Tavoy district. Two additional thugyis were employed in the Thayetmyo district to make up the full complement required. The rates of commission paid to thugyis have remained unaltered. They are 10 per cent. on collections up to a maximum of Rs. 6,000 and 5 per cent. on the remainder. The total sum paid as commission to thugyis in 1891-92 was Rs. 9,99,200 against Rs. 8,53,343 in the previous year. Of this amount the thugyis actually received Rs. 8,43,424 as compared with Rs. 7,05,858 in 1890-91, or an average of Rs. 1,219 against Rs. 993 in the preceding year. The highest amount paid to any one thugyi in 1891-92 was Rs. 5,823 in Pegu, while in the previous year it was Rs. 6,305 in the same district. The lowest sum paid was Rs. 31 in Tavoy and Sandoway against Rs. 23 in Amherst in 1890-91. The average amount of commission paid to thugyis by districts in the order of importance is given in the subjoined table:—

District.	1890-91.	1891-92.
	Rs.	Rs.
(I) Pegu	2,096	2,472
(II) Thôngwa	2,158	2,390
(III) Hanthawaddy	1,881	2,072
(IV) Shwegyin	687	1,689
(V) Bassein	1,191	1,580
(VI) Tharrawaddy	1,235	1,249
(VII) Amherst	858	1,245
(VIII) Henzada	1,053	1,141
(IX) Sandoway	663	889
(X) Akyab	835	872
(XI) Tavoy	515	851
(XII) Kyaukpyu	626	848
(XIII) Prome	645	795
(XIV) Thayetmyo	628	602
(XV) Toungoo	569	590
(XVI) Mergui	545	525
(XVII) Salween	451	461
(XVIII) Rangoon Town	279	216
(XIX) Northern Arakan	178	184

Except in the Thayetmyo, Mergui, and Rangoon Town districts there has been an increase in every district, due, in a great measure, to the promptitude with which the collections were made in the year of report.

Security bonds.

122. The security bonds of thugyis are all on the mutual guarantee system and are reported to be in good condition. They are lodged in the treasury strong-room in the custody of the Deputy Commissioner. The security bonds of bailiffs, treasurers, and stamp-vendors are also reported to be in good order. During the year of report a new form of bond for bailiffs, treasurers, and stamp-vendors was prescribed by the Chief Commissioner and ordered to be brought into use. Compliance with these orders has not been reported in every case, but it is understood from the remarks of the Deputy Commissioners in their reports that fresh bonds in the new forms have been taken. The orders regarding the amount of security to be taken from treasurers have operated somewhat hardly, and the Financial Commissioner has had brought to his notice a few cases in which the incumbents have been compelled to surrender their appointments owing to their inability to furnish security to the amount required under the new orders.

REVENUE OFFICERS.

123. In the Akyab district Maung Mra U, Akunwun, and Extra Assistant Commissioner Maung Myat Tun Aung, T.D.M., maintained their reputation for energy. Myoôk Maung Po Myit appears to have done well, but the most successful officer was Myoôk Maung Kyaw Zan U. The work of Myoôk Maung Shwe Hnya was unsatisfactory. In Kyaukpyu Maung San Da Lôk was Akunwun for 338 days and was relieved by Maung Tha Aung, who held charge during the remainder of the official year. Maung San Da Lôk's work was altogether unsatisfactory. He has been granted furlough for a year preparatory to retirement. Myoôk Maung Tun Hla of the An township did an inadequate amount of touring, and Maung Tha Zan, who was in charge of the Myebôn township, appears to have devoted more attention to working for a transfer than to the administration of his township. His work was indifferent in all respects. Myoôks Maung Shwe Hman and Maung Me worked well. In Sandoway the Akunwun Maung San U Kaing gave satisfaction, and Myoôks Maung Chin Hlaw, Maung Tha Bwin, and Maung Aung Kyaw Zan have earned the commendation of the Deputy Commissioner for their aptitude for work. The Commissioner, Arakan Division, commends the revenue work of Messrs. Irwin and Houghton.

Arakan division.

124. The Deputy Commissioner, Rangoon Town Lands, speaks highly of the Akunwun, Mr. Shircore. The Town Lands Department was inspected by the Commissioner, Pegu, who reports that the state of the office in every branch is creditable to the Deputy Commissioner (Major Temple) and his able Assistant Mr. Shircore. The records are now in excellent order. Besides the land revenue, the Deputy Commissioner, Rangoon Town Lands, is charged with the collection of rents from leases of land in the town of Rangoon. The collections in the year of report are very satisfactory. The following statement shows the improvement which has been made in collection during the past three years :—

Pegu division.

Year.	Demand on account of ground rent.	Collected during the year.	Remissions granted.	Outstanding on account of the			Remarks.
				Current year.	Previous year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1889-90 ...	1,66,202	1,37,207	783	28,212	9,528	37,740	
1890-91 ...	1,67,914	1,62,377	287	5,250	3,492	8,740	
1891-92 ...	1,80,000	1,75,968	164	3,868	...	3,868	Includes rent on paddy-land due on 1st June.

These figures are not included in the statements appended to this report, as the amounts collected, after deducting the cost of establishment and collection, are made over to the Rangoon Municipality as a contribution from Provincial revenues. In Hanthawaddy the Akunwun Maung Chit Hmun was in charge only for a few months, and though inexperienced is said to promise well. Extra Assistant Commissioner Maung Po, K.S.M., Subdivisional Officer, Insein, was energetic and devoted a good deal of attention to personally verifying remission statements. The following Myoôks are well reported on by the Deputy Commissioner, namely, Mr. Henry Rice and Maung Pyat, who held charge of the Hmawbi township in succession, Maung Tha Kin, Township Officer, Tuntè, and Maung Ta Po, Township Officer, Kungyangôn.

The Commissioner, Pegu Division, notes that Mr. Macrae, Deputy Commissioner, Hanthawaddy, has worked hard and well and has been ably assisted by most of his Revenue Officers. In Pegu the Akunwun Maung Po Kin was tardy in the disposal of applications for grants of land, and for this he has been

reprimanded by the Deputy Commissioner. In other respects he has rendered useful assistance.

The Financial Commissioner is glad to notice the commendation bestowed by the Deputy Commissioner on Mr. Sarfas, Extra Assistant Commissioner, Kyauktan. All the Revenue Officers in this district energetically responded to the call made by the Financial Commissioner to get the revenue in by the 31st March. The Commissioner, Pegu Division, writes that the fact that all the land revenue in Pegu, which has the largest land revenue of any district in the province, was collected by due date, reflects great credit on the Deputy Commissioner, Mr. Fraser, and his Revenue Officers generally, and in this the Financial Commissioner fully concurs. In Tharrawaddy the officers who have been well reported on are Maung Shwe Bwin, Subdivisional Officer, South Tharrawaddy, who is highly commended by the Deputy Commissioner, and Myoôks Maung Paw Tun of Sanywe and Maung Po of Gyobingauk. Maung Tha Dun Aung, Myoôk of Tapun, is reported to be a fair Revenue Officer. In this district also the collection of the land revenue was very efficiently carried out, the balance on the 31st March being quite nominal. In Prome Akunwun Maung Po Pe appears to have earned the good opinion of the Deputy Commissioner. In Thôngwa the Akunwun Maung Shwe Waing and the Inkunwun Maung Yo both did well. The work of the former is much discounted by the fact that he is unacquainted with English. Since the district report was written Maung Shwe Waing has been suspected of malpractices in the disposal of grants. He has been placed under suspension pending enquiry into the charges which have been framed against him. Extra Assistant Commissioner Maung Pe, in charge of the Yandoon subdivision, did well, but Myoôk Maung Pe, in charge of the Mawlin subdivision, appears to have been overworked and fell into a superficial habit of rushing through his work. Extra Assistant Commissioner Maung Ogh at Pantanaw neglected his work, so did Myoôk Maung Aung Ko.

The Commissioner agrees with the Deputy Commissioner that Myoôks Maung Tin Gyaw and Maung Po Thin deserve commendation. Myoôk Maung Ba Thaw did badly and has been punished. Maung Po Maung, Myoôk of Wakema, has improved in a marked manner. The Commissioner, Irrawaddy Division, commends Mr. Saunders, Assistant Commissioner, Subdivisional Officer, for efficient performance of his work, but considers that Mr. Sharpe, Assistant Commissioner, was wanting in his administration of the Pyapôn subdivision. In Bassein the Deputy Commissioner bestows praise on his Akunwun (Maung Ba), but the Commissioner reports that Maung Ba allowed the rents of the Bassein town lands to fall into arrears. The Revenue Officers of Bassein as a whole have worked well. In Henzada the Akunwun Maung Shwe Tha is said to be a hardworking officer and appears to have won the good opinion of the Deputy Commissioner. Mr. Nisbet, Subdivisional Officer, Myanaung, who joined at the end of the revenue-collecting season, did well in promptly disposing of some remission cases that he found pending. Maung Po Bye, Subdivisional Officer, Henzada, is reported to be a very good officer. Myoôks Maung Hla Baw, Maung Te, and Maung Ba O are reported on badly.

The Commissioner, Irrawaddy Division, writes that revenue administration in Henzada has been distinctly good. Colonel Butler, Deputy Commissioner, knows his district thoroughly and works his thugyis admirably. In Thayetmyo Akunwun Maung Po Kin appears to have worked well and to have earned the praise bestowed on him by the Deputy Commissioner. Mr. Blake, Subdivisional Officer, Thayetmyo, has proved himself to be, the Commissioner, Irrawaddy Division, reports, an energetic, accurate, and thoroughly satisfactory officer all round. The Subdivisional Officer, Myedè, Mr. Bonus (who has since been transferred to Bombay), took but little interest in his work and allowed the collections of revenue to flag. But for this officer, the whole of the collections of revenue in the Irrawaddy division would have been realized in full by the 31st March 1892.

125. In Amherst the Akunwun Maung Shwe Po worked well. Messrs. Martyr, Subdivisional Officer, Thatôn, and Pascal, Myoôk of Wagaru, both rendered valuable service in the collection of revenue. Myoôk Maung Po Hla proved himself to be a capable

Tenasserim division.

and energetic officer. In Tavoy the Akunwun Maung Po Si was weak and inefficient and was succeeded by Maung Po San, who rendered great assistance to the Deputy Commissioner. Extra Assistant Commissioner Maung On was most energetic in collecting the revenue of his (Thayetchaung) township. Myoôks Maung Thaw and Maung Kyin Yon both did well, but Myoôk Maung Yan Shin was indolent and had to be transferred to a less important charge. This appears to have had a wholesome effect, as the Deputy Commissioner reports that Maung Yan Shin has now applied himself with more energy to his work. In Mergui Akunwun Maung Shwe Kyu has maintained his reputation for thoroughness in his work. The work of Mr. Merrifield, Extra Assistant Commissioner, was good as Township Officer, but as Subdivisional Officer he failed to properly supervise two townships. Maung On Shwe and Maung Shwe Gyeik worked well; but Myoôk Maung Pan Maung was not sufficiently energetic. Myoôk Maung So is entirely out of place at Lenya, where the bulk of the inhabitants are Siamese, Karens, Malays, and Chinese. His conduct was unsatisfactory and is now under enquiry. In Toungoo the Akunwun Maung Myat Tha Dun worked well. All district officials co-operated in realizing the whole of the revenue demand before the 31st March 1892—a very creditable result.

In Shwegyin Akunwun Maung Ba Thein has proved himself to be a capable and trustworthy officer. Myoôk Maung Pe Gyi is an excellent officer, and is highly commended by the Deputy Commissioner. Myoôk Maung Mo of Kyaukpyu is a realible officer, but is past age. Extra Assistant Commissioners Mr. A. C. Beale, Maung Shwe Go, and Maung Aung Zan were assiduous in the execution of their duties and worked well.

Touring by Revenue Officers.

126. The number of days spent in the interior of their respective charges by the officers engaged in the revenue administration of Lower Burma, is shown in Statement No. XXXVII appended to this report.

Arakan division.

127. Major Parrott held charge of the Arakan division throughout the year and spent 135 days on tour. Two officers, Major Grey and Mr. Irwin, held charge of the Akyab district in succession. The former proportionately did less travelling than his successor. Mr. McBlaine held charge of the Kyaukpyu district for nearly three months and spent three weeks in the district. He was succeeded by Mr. Leeds, who did a fair amount of travelling. Mr. Houghton, Deputy Commissioner, Sandoway, spent nearly five months in travelling, and his example was well followed by the Township Officers in his district. Maung Myat Tun Aung, Subdivisional Officer, Rathedaung, Maung Shwe Hman, Myoôk of Cheduba, and the Myoôk of Taungup Maung Chin Hlaw, travelled more than other Myoôks in the Arakan division.

Pegu division.

128. In Pegu Colonel Strover spent 102 days in touring. In Hanthawaddy and Pegu, owing to changes in the *personnel* of the officers, little travelling could be done by the Deputy Commissioner. The Deputy Commissioner, Tharrawaddy (Lieutenant Maxwell), was energetic and spent half of the year in the interior. The travelling done by Major Cresswell, Deputy Commissioner, Prome, was insufficient. Among the subordinate officers the following were most active in travelling, namely, Maung On Gaing, Myoôk, Tharrawaddy, 250 days; Maung Paw Tun, Myoôk, Tharrawaddy, 187 days; and Mr. Sarfas, Extra Assistant Commissioner, Kyauktan, 186 days.

Irrawaddy division.

129. Messrs. Norton and Buckle, who held charge of the Irrawaddy division in succession, spent together 133 days in travelling. The amount of travelling done by Colonel Butler, Deputy Commissioner, Henzada (65 days), was poor. Owing to the changes of officers the Deputy Commissioners, Thôngwa and Bassein, were not able to spend a sufficient time in the interior of their districts. The aggregate number of days spent by the Deputy Commissioners, Thayetmyo, who held charge of the district at different times, was 108. Mr. Blake, Subdivisional Officer, Thayetmyo, and Maung Ye Bya, Myoôk, Bassein, spent more time touring through their charges than other subordinate officers in the Irrawaddy division.

Tenasserim division.

130. Colonel Spearman was in charge of the Tenasserim division for 11 days at the close of the official year. His predecessors, Colonel Cooke and Mr. Buckle, spent altogether 161 days in the interior. Colonel Jenkins, Deputy Commissioner, Tavoy, and Mr. Batten, Deputy Commissioner, Mergui, spent too much time at headquarters. The other Deputy Commissioners, Captain Johnson, Amherst, Mr. Carter, Toungoo, and Mr. Wilson, Shwegyin, did an adequate amount of travelling. Extra Assistant Commissioners Maung Taing, Zeyawaddy, Mr. Merrifield, Maliwun, and Myoôk Maung Tha Zan, Bônmadi, were noticeable in the Tenasserim division for their energetic touring. The amount of travelling performed by Revenue Officers in the Tavoy district was insufficient.

PART III.

UPPER BURMA.

Gross revenue of Upper Burma under the control of Deputy Commissioners.

131. The gross revenue under the control of Deputy Commissioners in Upper Burma during the past two years is shown in the subjoined table.

Head of revenue.	Demand.		Remission.		Collections.		Outstandings.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda	46,20,041	44,70,145	65,675	1,60,483	43,40,920	(a) 39,64,845	2,13,446	3,44,817
State lands ...	7,63,382	9,99,001	1,768	7,124	6,51,998	8,72,100	1,09,616	1,19,777
Miscellaneous	13,71,595	14,10,851	7,057	10,882	(b)13,25,622	(c) 13,49,000	38,916	50,969
Total ...	67,55,018	68,79,997	74,500	1,78,489	63,18,540	61,85,945	3,61,978	5,15,563

(a) Exclusive of Rs. 799 excess collections.
(b) Exclusive of Rs. 19,495 excess collections.
(c) Exclusive of Rs. 31,708 excess collections.

Notwithstanding the scarcity which prevailed in nine districts of Upper Burma there has been a slight increase in the revenue demand, which rose from Rs. 67,55,018 to Rs. 68,79,997 in the year of report, or an increase of Rs. 1,24,979 or 1·85 per cent. Remissions to a larger extent than in the previous year had as a consequence to be made, and collections in many cases had to be delayed to enable people to meet their obligations without undue hardship. Thus fewer collections were made and a larger amount of revenue remained outstanding at the close of the year than would otherwise have been the case.

The season, following a series of bad years, was most unfavourable, and the untimely and insufficient fall of rain, coupled with a protracted drought, accentuated the situation to such an extent that in order that the people might sustain life who chose to work, liberal advances had to be made and extensive relief works of permanent utility started. Prompt and decisive action on the part of the local Administration averted what might have otherwise proved calamitous and would have required years of prosperity to enable the country to recover from.

Thugyis and other charges.

132. The process of substituting ywathugyis in the place of myothugyis has been steadily going on. In the previous year Upper Burma was divided into 3,186 thugyis' charges, while in the year of report the number of such charges has increased to 3,872. The increase is most marked in the Eastern division, where the number advanced by 310 or 45·79 per cent. In the Northern and Central divisions the advance made in this direction is due, in great measure, to the addition of the feudatory States of Wuntho and Kalè. As myothugyis fall in, opportunity is taken to appoint local headmen in their places and to pay them commission on their collections. The Financial Commissioner is glad to observe that local officers are in sympathy with the movement. It is generally the case that, except within his own immediate charge, the myothugyi is seldom seen in the outlying villages, and his influence over the rest of his circle is merely nominal. The substitution of such a personage by resident local headmen in direct communication with the people is, in the Financial Commissioner's opinion, a move in the right direction and should be persistently kept in view.

Thathameda.

133. The demand and collection of thathameda during the past two years by divisions are given in the following table:—

Division.	Demand.		Collections.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern	8,00,795	10,05,938	7,69,547	8,93,165
Central	11,63,289	10,68,251	10,11,880	10,36,688
Southern	17,16,739	17,97,667	16,44,196	14,57,666
Irrawaddy (Upper Burma portion of the Thayetmyo district).	78,280	89,374	78,184	88,991
Eastern	8,60,947	5,08,915	8,37,113	4,88,335
Total ...	46,20,041	44,70,145	43,40,920	39,64,845

For reasons which will be found in a subsequent paragraph, the demand has decreased (notably in the Eastern division) by Rs. 1,49,896 or 3·24 per cent., and the collections by Rs. 3,76,075 or 8·66 per cent., as compared with the preceding year. Remissions to the extent of Rs. 1,60,483 were granted against Rs. 65,675, being an increase of Rs. 94,808, or nearly one and-a-half times the amount surrendered in 1890-91. The bulk of the remissions were made in Shwebo, Magwe, and the Upper Chindwin districts. In the scarcity-affected districts the taxation was reduced by abatement of the demand calculated on the ascertained deficiency in the staple crops as compared with the yield in ordinary years.

Incidence of thathameda per head and family.

134. The incidence of the thathameda demand per head of the population in each division during the year of report as compared with 1890-91 is given below.

Division.	Population.	1890-91.	1891-92.
		Rs.	Rs.
Northern	743,520	1·08	1·35
Central	670,794	1·73	1·59
Southern	1,098,829	1·56	1·64
Irrawaddy (Thayetmyo)	55,524	1·41	1·61
Eastern	550,283	1·56	0·92
Average ...	3,118,950	1·48	1·40

The decrease is most perceptible in the Eastern division, where distress was more widespread and acute, and the abatement of the demand had consequently to be larger. The number of households assessed to thathameda is returned at 481,517. The incidence of thathameda demand per household by divisions as compared with 1890-91 is as follows:—

	1890-91.	1891-92
	Rs.	Rs.
Northern	9·14	9·41
Central	9·99	8·55
Southern	9·81	9·92
Irrawaddy (Upper Burma portion of the Thayetmyo district).	9·97	9·96
Eastern	9·11	5·96
Average ...	9·59	8·81

The incidence appears to be inequitable. Proposals are now before the Chief Commissioner for laying down a uniform procedure in the assessment of the thathameda on the non-agricultural classes and of fixing a land-tax on the agricultural classes in lieu of the existing thathameda.

Revenue on State lands.

135. The demand and collection of revenue from State lands during the past two years are given in the following table:—

Division.	Demand.		Collections.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern	2,15,362	3,10,278	1,54,250	2,34,556
Central	75,290	1,16,803	62,284	1,04,129
Southern	62,088	1,43,785	35,881	1,31,560
Irrawaddy (Upper Burma portion of the Thayetmyo district).	...	74	...	74
Eastern	4,10,642	4,28,061	3,99,583	4,01,781
Total ...	7,63,382	9,99,001	6,51,998	8,72,100

The increase both in demand and collection is general. The only districts of consequence in which there has been a falling off in the demand are Lower Chindwin, Minbu, and Yamèthin. All these districts suffered from a scanty rainfall. In the Northern division the increase is to a material extent due to the incorporation of the territory formerly known as Wuntho with the adjoining district of Katha. In the Central division more lands were declared State and brought under assessment, while in the Southern division the fluctuation is due to an alteration in the date on which the kyun (island) tax falls due. In the Eastern division the increase is due partly to extension of cultivation and partly to the enhancement of the plough-tax in the Pyinmana district.

Miscellaneous revenue.

136. The demand on account of miscellaneous revenue comprises receipts from stamps, excise, fisheries, ferries, tribute, water-rate, salt, fines under the Upper Burma Village Regulation, petroleum, jade stone, ruby mines, and other petty items of revenue. The demand and collection of this revenue during the past two years are as follows:—

Division.	Demand.		Collections.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern...	6,03,908	5,46,318	(a) 5,79,155	(b) 5,21,854
Central	1,46,640	1,65,666	1,35,891	1,46,737
Southern	3,55,788	4,08,423	(c) 3,53,409	(d) 3,94,212
Irrawaddy (Upper Burma portion of the Thayetmyo district).	11,803	4,938	11,062	4,938
Eastern	2,53,456	2,85,506	2,46,105	2,81,259
Total ...	13,71,595	14,10,851	13,25,622	13,49,000

(a) Excludes Rs. 19,253 excess collections.
(b) Excludes Rs. 31,392 excess collections.
(c) Excludes Rs. 242 excess collections.
(d) Excludes Rs. 316 excess collections.

The increases and decreases under the principal heads of revenue under "Miscellaneous" are shown below.

Heads of revenue.	1890-91.	1891-92.	Increase or decrease.
	Rs.	Rs.	Rs.
(1) Excise	4,45,591	5,12,450	+ 66,859
(2) Fishery	2,00,793	2,57,386	+ 56,593
(3) Petroleum	55,501	80,826	+ 25,325
(4) Stamps	2,31,109	2,46,729	+ 15,620
(5) Ferries	38,606	46,669	+ 8,063
(6) Royalty on lead	821	7,752	+ 6,931
(7) Steatite	2,808	6,793	+ 3,985
(8) Interest	4,546	7,895	+ 3,349
(9) Registration	4,404	5,827	+ 1,423
(10) Fruit-tree tax	12,950	13,738	+ 788
(11) Salt	14,480	14,930	+ 450
(12) Jade stone	55,500	52,500	— 3,000
(13) Ruby Mines	7,069	2,899	— 4,170
(14) Fines and forfeitures	9,856	4,531	— 5,325
(15) Water-rate	98,554	90,577	— 7,977
(16) Tribute	69,610	24,091	— 45,519
(17) Fines under the Upper Burma Village Regulation ...	93,858	36,139	— 57,719

The incidence of the total demand (Rs. 68,79,997) per household assessed to thathameda is Rs. 14·29.

137. Particulars of the revenue included under the head "Miscellaneous" are shown in the subjoined table.

Division.	Fishery.	Fines under the Upper Burma Village Regulation.	Excise.	Registration.	Fines and forfeitures.	Ferries.	Stamps.	Water-rate.	Rent of land and strand bank dues.	Jade stone.	Rubies.	Durbar presents.	Tribute.	Fees for manufacturing brick and lime.	Petroleum.	Steatite.	Fruit-tree tax.	Royalty on lead.	Minor forest produce.	Thatch.	Interest.	Sale and redemption of land.	Salt.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern ...	1,32,092	6,980	2,00,070	3,572	914	13,530	84,856	10,553	573	52,500	2,899	307	17,789	71	...	...	...	...	...	...	1,125	140	9,354	8,992	5,46,318
Central ...	72,241	7,483	31,924	579	...	11,859	31,643	762	21	...	...	...	450	1,444	...	...	1,952	...	...	...	1,023	...	4,265	20	1,65,666
Southern ...	45,414	12,690	1,58,941	1,043	1,135	21,280	74,360	394	577	...	...	...	692	...	80,826	6,793	...	...	...	...	2,930	...	960	389	4,08,423
Irrawaddy (Upper Burma portion of Thayetmyo district).	599	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,042	297	...	...	11	...	4,949
Eastern	7,040	10,917	1,05,171	702	551	...	51,474	78,868	640	...	...	...	5,160	...	...	...	11,786	7,752	...	...	2,817	2,049	340	238	2,85,506
Total ...	2,57,386	38,070	4,96,106	5,896	2,600	46,669	2,42,333	90,577	1,811	52,500	2,899	307	24,091	1,515	80,826	6,793	13,738	7,752	4,042	297	7,895	2,189	14,930	9,639	14,10,862

RAINFALL AND HARVEST.

138. It was noted in the report for 1890-91 that almost throughout Upper Burma the rainfall was insufficient and untimely and that the crops were poor. The year 1891-92 was much worse. The comparative statement of rainfall attached to this report shows that in 14 out of the 17 districts of Upper Burma the rainfall was less than last year, and that in every district it was far below the average of preceding years. In the three districts, Mandalay, Shwebo, and Myingyan, where the total rainfall was better than last year, the increase was so slight and the fall was so untimely that the crops benefited nothing.

In that part of Upper Burma coloured blue* in the rainfall map attached which may be called the dry zone, comprising the four districts of the Southern division, two central districts of the Eastern division (Kyauksè is protected by irrigation), Sagaing, and portions of the Lower Chindwin and Ye-u districts of the Central division, and Shwebo in the Northern division, where the rainfall is always scanty, any diminution or irregularity in the fall is a serious matter and crops suffer severely. In this tract the early rains either failed or fell at such fitful intervals that crop after crop withered. A series of bad harvests in previous years had left a very small stock of food-grains in the hands of the people; this was soon exhausted, and as the unseasonable year advanced it was evident that only an insignificant crop could be expected. Prices rose universally. In many districts agriculturists had been already impoverished by loss of cattle in the previous year and in the year before; and as soon as stocks of grain were exhausted and prices rose, the scarcity of money with which to buy food began to be felt. Many families left their homes in search of employment, others began to sell their cattle to obtain food and seed: for the rain which fell, though too late for the usual sowings, tempted some to hazard a late sowing.

*Minbu.	Yamèthin.
Magwe.	Sagaing.
Pakôkku.	Lower Chindwin.
Myingyan.	Ye-u.
Meiktila.	Shwebo.

Of the 10 districts included in the above tract only one managed to get through the year without assistance, namely, Pakôkku. In Pakôkku hardy food staples, such as jowar and maize, are largely grown, and a failure of the rice-crop there is not the serious matter which it is in a wholly rice-growing district. In all the other nine districts relief works had to be opened. Large advances were made to enable the agriculturist to hold on to his land and his cattle, and large reductions were made in the assessment of the thathameda.

In the remaining districts of Upper Burma (Kyauksè excepted) the crops, though below the average, were not so bad as in the tract just described. Some of these districts are sparsely inhabited, others are within easy reach of grain-exporting centres and had the means of purchasing; and though it was a bad year for all, no serious anxiety was felt as to their condition. The remarks of District Officers on the rainfall and harvest in those districts where scarcity was most felt are quoted in the appendix.

Mandalay.	Bhamo.
Katha.	Upper Chindwin.
Ruby Mines.	Pyinmana.

139. In Mandalay the rainfall, though slightly better than last year, was much below the average, being only half of what it was in 1889; it was also very untimely; the early rains were very scanty, and the heavier falls occurred when the time for the rice-crops was almost past. The maize, sessamum, jowar, and other upland crops were, however, saved: but the yield everywhere was below the average.

Northern division.

The season in Shwebo was very unfortunate and the failure was general. Last year had been considered a bad year and two years of drought in succession caused great distress. Last year the food-supply had been insufficient and grain had to be imported. The people were looking forward hopefully to the next year (1891-92), which, they hoped, would give them a bumper harvest. But no such good fortune came. The drought left the fields hard and dry, and large numbers of families left for Lower Burma. Others sought work on the Mu Valley (State) Railway in the neighbouring Katha district, and for those that remained relief works, chiefly in the shape of roads and minor irrigation projects, had to be started. Up to the end of March Rs. 35,830 had been expended on this account.

This was the only district in the Northern division where relief works were opened.

In both the Ruby Mines and Bhamo districts the rainfall was scanty and the harvest was below the average. But both these districts are accustomed to import a great part of their food-grain, and as the population is sparse, very large supplies are not required. But this year larger supplies than usual had to be imported by river and from the neighbouring Shan States. In Katha the rainfall was one-third less than last year and two-thirds less than the year before. The harvest consequently was very poor, but the surplus produce of Wuntho sufficed for ordinary requirements, and when this was exhausted, the railway works in progress in the district enabled the people to earn money sufficient to purchase grain from Mandalay.

Central division.

140. In the Sagaing district for the last three years the rainfall has been steadily dwindling from 35·37 to 21·28 and to 16·57 in the year under report. A timely fall in August, though it could not do the paddy-crop much good, saved the other crops. In the riverine townships of Sagaing and Chaungu, which depend greatly on the overflow of the Irrawaddy to fertilize their lands, the river did not rise as high as usual, consequently the area under paddy was much less, but the other crops, such as gram, peas, and vegetables, were good. In the rest of the district the rice crops were a complete failure. The supply of food-grains was insufficient and relief works had to be opened.

Ye-u had an abnormally small rainfall, namely, 24·36 inches compared with 31·68 in the year before and 41·15 in 1889; consequently there was a general failure of crops throughout the district which is almost entirely paddy-producing. The average outturn for the whole district was barely a 4-anna crop and in parts of the extreme north and south there was hardly any crop at all. Distress was not felt severely until the general failure of crops in Upper Burma affected supplies, and prices rose beyond the means of the labouring population. Then several thousand families emigrated in search of employment to Lower Burma and elsewhere and relief works were opened.

The average rainfall for the past four years in the Lower Chindwin district was 28·35 inches. In the present year it was only 16·92. The early (paddy) crop failed entirely, and except in a few favoured localities the jowar also failed; distress in the Eastern subdivision became acute and relief works had to be opened.

The rainfall was 15 inches below the average in the Upper Chindwin district, but it was sufficient to keep the paddy-crop alive, and taking the district as a whole a 10-anna crop was obtained. This, though not a good outturn, allowed the people to get through the year without the assistance of relief works.

Southern division.

141. Myingyan was one of the three districts in Upper Burma which had a slightly better rainfall than last year, but it came at the wrong time of the year. The drought in the early part of the season destroyed all hope of a paddy-crop, but the rain that fell from September onwards just saved the millets on which the poorer classes chiefly depend. The failure of the paddy and principal upland crops (sessamum and cotton) threw a large number of cultivators out of work, and with the food-supply exhausted by previous years of scanty harvest, relief works had to be opened.

Pakôkku in the best of years has a scanty and often capricious rainfall. But the people have learnt to adapt their cultivation to the fickle seasons. They do not imperil their existence by depending solely on rice. They grow hardy crops, including maize and millets, which do not require perpetual and heavy rain. The result was that when the failure of the rice-crops elsewhere was driving the people to emigration or to the relief works, here a bumper crop of maize and a fair crop of jowar kept the country from distress. No relief works were necessary and the taxes were collected without difficulty. The lesson taught by the experience of Pakôkku is one which the other districts may well take to heart. Dependence on paddy in the dry zone is fatal.

In Minbu less rain fell than in any year since 1887: consequently the early crops failed generally where there was no irrigation. In the tract irrigated from the Môn the bursting of a bund destroyed the early crop, but the irrigated lands round Salin produced a very fair crop. Further inland in the townships

lying at the foot of the Chin Hills the crops were fair. The second crops, though good, generally were merely bye-crops and could not make up for the failure of the early harvest. Relief works on a small scale had to be opened.

The total rainfall in Magwe was not so markedly below the average as in other districts, but it was untimely. The early rains required to soften the ground for ploughing and planting and to nourish the seedlings failed altogether. The crops were very poor and there was therefore little work for large numbers of cultivators, and numbers had to emigrate in search of employment. As usual, the distress was most felt in those portions of the district where paddy is the sole or principal staple; and relief works had to be opened, which, as in other districts, took the shape of roads and irrigation projects.

Thayetmyo.

142. In the Upper Burma portion of the Thayetmyo district, the inland township of Taingda had sufficient rain and food-crops, but along the river portions of the Minhla and Sinbaungwè townships the crops were poor and the food-supply insufficient. There was a considerable migration to the cutch forests of Upper Burma and also to Lower Burma, and the poorer classes had to subsist on roots and herbs mixed with rice. But the crisis passed without any necessity for relief works.

Eastern division.

143. The Kyauksè district has had a steadily decreasing rainfall during the past three years, but its system of irrigation renders it secure. The decreased fall affected the unirrigated tracts and gave a smaller supply of water for irrigation purposes, and these causes brought down the outturn of the district, taken as a whole, to rather under the average.

The rainfall in Meiktila for the past four years has been—

	Inches.
1888	36·55
1889	32·34
1890	29·22
1891	23·71

So that this year the fall was abnormally small, and it was so badly distributed that the early crops failed entirely. The harvests in 1890 had been insufficient and consequently scarcity was felt here earlier than in the other districts of Upper Burma. As early as June emigration began and over 6,000 families (nearly one-sixth of the population) left for Lower Burma. Many of those that were left were driven to sell their cattle to obtain food and seed for a last attempt to raise a crop. But each shower was succeeded by a period of drought, and repeated sowings failed until both seed-grain and food-stock had been used up. Money was then advanced to agriculturists to buy seed, and the last sowings made with this aid, favoured by a propitious fall of rain in November, matured into a harvest that kept many from distress and also provided work for others. Numbers of independent agriculturists had to part with their cattle and some even with their land, but timely advances saved the majority. Had these been compelled to sell their stock the prospect would have been a very gloomy one, and nothing would have been left for them but emigration or a prolonged dependence on relief works. In addition to extensive relief works very large reductions in the thathameda were necessary, and the burdens on the people were so lightened that the depopulation which was imminent was prevented.

The Yamèthin district shared the misfortunes of Meiktila, and relief works, chiefly irrigation projects, were opened. In Pyinmana the rainfall was considerably below the average, and except in the portions irrigated from hill-streams the crops were poor. But the district is on the line of railway in direct communication with some of the richest tracts of Lower Burma. It depends also largely on timber and no anxiety was felt on its account.

PUBLIC HEALTH.

144. There was no outbreak of any epidemic disease, and nowhere did the public health suffer seriously on account of the prevailing scarcity.

Northern division.

In the Northern division, except slight smallpox in one circle of the Ruby Mines district and a few cases in the early part of the year in the Katha district, the public health was good.

Central division.

The Ye-u district enjoyed exceptionally good health, but in the other three districts of the Central division there was some cholera. It appeared in the Upper Chindwin district on the return of the troops from the Manipur expedition.

Southern division.

There were also a few cases of cholera in the towns of Pakôkku, Salin, and Sinbyugyun in the Southern division, but in the rest of this division the year was a very healthy one.

Eastern division.

In the Eastern division there was no abnormal mortality, but there were 75 fatal cases of smallpox in the Pyawbwè township of the Yamèthin district.

CATTLE.

Northern division.

145. Foot-and-mouth disease still lingered in the Shwebo, Bhamo, and Ruby Mines districts, but it was not of such a virulent type as that reported last year. There was no disease in the other districts. Mandalay and Ruby Mines still report the supply of plough-cattle as insufficient, and in the former district prices continue to rule high.

Central division.

146. Although last year's epidemic had not quite disappeared, disease was merely nominal and everywhere cattle are reported to be increasing. The Lower Chindwin, though reported free from disease last year, really had a death-rate of 1·9 per cent; this year the rate was 1·2 per cent. The Sagaing district alone reports that the stock of plough-cattle is insufficient, but it is not so much that more cattle are required as that the stock should be more evenly distributed. The district breeds cattle and largely exports them.

Southern division.

147. There was a marked improvement in the health of cattle, there being no serious outbreak of disease in any district, though the Gangaw and Pauk subdivisions of the Pakôkku district still suffered to some extent from a continuation of last year's plague and prices still rule high. Throughout the division cattle are reported to be increasing and to be sufficient for the wants of the people.

Eastern division.

148. In Yamèthin and Pyinmana there was some foot-and-mouth disease. In the other two districts no deaths are reported from cattle-disease. The supply is reported to be insufficient in the Meiktila district, as, when scarcity was first felt in the district, large numbers of cattle were sold to obtain food and seed. It is also reported from Pyinmana that the supply is insufficient for the requirements of a favourable season.

A few more years freedom from epidemic disease will largely increase the herds. It is of enormous importance that the stocks of cattle should grow; cultivation is still very backward. The hope of Upper Burma is in a largely expanding cultivation, and without large and growing stocks of plough oxen and buffaloes such a result is impossible.

Cattle Diseases Bill.

149. During the year a Bill to compel segregation of diseased cattle and adoption of other preventive measures was drafted by the Financial Commissioner and circulated. The consensus of opinion both among officials and the people is very remarkable. It is universally admitted that legislation is necessary, and the people have testified in great numbers to their approval of the proposed measure. Mr. Smeaton requested Deputy Commissioners to explain the Bill to cultivators and to distribute a vernacular edition to villagers. The result has been a miniature "plébiscite" in favour of the Bill.

PRICES.

150. Owing to the complete failure of the early (wet weather) crops and the poor outturn of the later crops, the prices of the principal staples of food and commerce rose considerably throughout Upper Burma. Attached is a comparative statement showing the prices during the year and in the previous year. During the period of acute scarcity prices rose very much higher, but in the statement the average of the prices ruling during the year are quoted.

Comparative statement of prices.

	District.	Prices per 100 9-gallon baskets.												Prices per 100 viss.			
		Rice.		Millet.		Maize.		Pulses.		Oil-seeds.		Wheat.		Gram.		Cotton.		Salt.	
		1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A. P.
Northern division.	Mandalay	293	392	...	...	85	180	130	170	100	390	250	290	147	200	150 0(*c*)	150 0(*c*)	10 0	10 0 0
	Bhamo	269	300	...	...	...	...	...	...	375	375	...	...	...	...	...	...	18 0	18 0 0
	Katha	200	400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0(*d*)	15 0 0(*d*)
	Shwebo	225	366	56	76	...	...	150	180	300	319	...	...	...	...	25 0	24 0	8 8	8 10 0
	Ruby Mines	566	600	200	200	200	200	200	200	...	...	...	...	...	...	250 0(*c*)	250 0(*c*)	32 8	32 8 0
Central division.	Ye-u	287	368	...	...	312	300	150	264	350	348	350	300	355	210	12 8	25 0	22 0	9 2 8
	Sagaing	270	350	75	100	5(*a*)	5(*a*)	150	180	300	250	200	250	190	170	16 0	25 0	10 0	5 0 0
	Lower Chindwin ...	237	444	65	108	...	...	98	146	364	362	206	197	263	160	...	...	12 8	15 0 0
	Upper Chindwin ...	298	478	...	...	...	...	175	300	400	500	...	...	...	...	55 0	30 0	30 0	15 0 0
Eastern Southern division.	Myingyan	300	400	80	180	...	...	...	...	350	400	...	...	...	...	...	...	8 0	...
	Pakôkku	270	400	100	125	60	90	200	180	350	450	200	200	200	200	25 0	25 0	11 8	11 8 0
	Minbu	280	400	50	110	75	104	220	220	340	382	...	...	170	255	15 0	16 0	12 8	13 0 0
	Magwe	225	400	95	100	95	125	160	160	360	400	...	...	...	...	15 8	17 0	12 8	11 0 0
	Kyaukse	235	370	200	200	38(*b*)	...	190	200	347	400	250	250	...	...	...	...	12 0	12 0 0
	Meiktila	350	427	100	110	100	178	...	...	250	416	...	...	...	...	25 0	20 0	18 0	13 0 0
	Yamèthin	240	450	130	130	30	136	154	154	250	370	...	...	...	...	...	...	12 0	12 0 0
	Pyinmana	225	375	...	...	50	100	200	200	250	350	400	400	...	...	16 0	16 0	9 6	12 8 0

(*a*) Per 1,000 cobs.
(*b*) Only raised for home consumption.
(*c*) Cleaned cotton.
(*d*) Locally manufactured salt; imported salt sold at Rs. 13.

Northern division.

151. In Mandalay the average price of rice is given as Rs. 392 per 100 baskets, *i.e.*, 34 per cent. higher than that of last year, but rice was retailed at Rs. 4-8-0 and even Rs. 5 per basket. In Shwebo it rose 63 per cent. higher than last year. The local stock was soon exhausted and grain had to be imported in considerable quantities. In Katha, though the harvest was bad, with the aid of the surplus produce of Wuntho the supply was sufficient for ordinary requirements, but grain had to be imported for the labourers attracted to the railway works and the price of rice doubled.

The price of rice did not rise so much in the Bhamo and Ruby Mines districts, as they are always accustomed to import rice by river and from the neighbouring Shan States, and the population is sparse. In the Ruby Mines district the price is always high, but during the year in the hilly part of the district it averaged Rs. 825 per 100 baskets. Millets show very little change as the crop is small. Oil-seeds rose from Rs. 100 to Rs. 390 in Mandalay, but were stationary elsewhere. Throughout the division salt sold at the same price as last year.

Central division.

152. There was a marked fall in this division in the price of salt. Owing to the smaller outturn of cotton in Sagaing and Ye-u the price doubled in the latter and increased by over 50 per cent. in the former district. The great fall in price in the Upper Chindwin is not explained, and the figures given are probably incorrect. Except in the Upper Chindwin district, the average price of oil-seeds was slightly lower than in the previous year. Though the outturn of pulses was larger than usual, prices advanced in sympathy with the high prices of rice and other food-grains. The average price of rice in the four districts together rose from Rs. 270 to Rs. 420, or a rise of 55 per cent. All districts shared in the rise, but notably the Lower Chindwin, where the advance was 87 per cent. Owing to the failure of the crops rice had to be imported from Lower Burma. In Ye-u and Sagaing, which are on the line of the Mu Valley Railway, the average price of rice rose only about 29 per cent., although at times it advanced much higher.

Southern division.

153. In each of the four districts of this division rice rose to Rs. 400 per 100 baskets. With the failure of the early rains on which this crop depends, supplies were held up with the expectation of a rise in the market, and this of itself caused an artificial inflation, which continued as the unseasonable year advanced. The price of other food-grains and of oil-seeds similarly rose, but pulses remained almost stationary. Cotton showed very little change except in Myingyan, where cleaned cotton rose 33 per cent. and uncleaned 20 per cent. Salt showed a slight advance in the Minbu district, and a slight fall in the Magwe district.

Eastern division.

154. The advance in the average price of rice was highest in the Yamèthin district, being 87 per cent. more than last year. It is not quite clear why the average price of rice in Meiktila, a district further north along the railway and having many remote tracts, should have been less, or why the advance in price should not have been at least as great as in Yamèthin. Millets and pulses remained stationary, but maize and oil-seeds advanced in all districts, the rate of advance on account of maize being again highest in the Yamèthin district. Salt is shown as having risen in the Pyinmana district from Rs. 9-6-0 to Rs. 12-8-0 for 100 viss, while it remained at Rs. 12 in Yamèthin and Kyaukse, which are further north along the railway. This rise has not been explained. Owing to large importations from Lower Burma the price in Meiktila fell from Rs. 18 to Rs. 13. The fluctuations in market value of salt are hard to explain, except on the assumption (which is probably correct), that large stocks in the interior are not kept, and that therefore the market is very sensitive.

The cotton crop in Meiktila was exceptionally small, yet the price fell from Rs. 25 to Rs. 20. This was due to the cotton-brokers not having made advances as usual to cultivators, who were, therefore, unable to afford to wait for a rise in the market and were obliged to sell at a loss.

THATHAMEDA.

155. The demand on account of thathameda for the past three years has been—

	Rs.
1888-89	32,41,920
1889-90	39,12,871
1890-91	46,20,041

which shows a gradual increase from year to year.

This year the demand amounted to Rs. 44,70,145, a decrease of Rs. 1,49,896 or 3·24 per cent. as compared with last year.

The principal features of the thathameda tax system have been fully described in former reports. Since the factors of assessment are the "household" and the rate each has to pay, and since in most districts the maximum rate of assessment is now being levied, any increase in the thathameda denotes an increase in the number of taxable households. But a decrease would not necessarily mean a decrease in the population, for it may be necessary, on account of circumstances which temporarily impoverish the people, such as the disturbed state of a tract, loss of cattle by disease, and bad harvests, to abate the rate. The thathameda depends then on the state of the population, and may be taken as a fair measure of the prosperity or otherwise of the people. In the present year there has been no decrease in the number of taxable households. Although on account of scarcity a considerable number of families from the affected tracts of the Northern, Eastern, and Southern divisions emigrated to Lower Burma, the total number of taxable families was 507,299 as against 481,517 last year, an increase of 25,782 or 5·35 per cent. Ordinarily, the demand should have increased in the same proportion, and the demand for the year should have been over Rs. 49,00,000. But in the scarcity-affected districts of the Central and Eastern divisions it was necessary to considerably reduce the rates of assessment. The reductions amounted to—

		Rs.
Central division.	Ye-u	1,20,666
	Sagaing	28,431
	Lower Chindwin	95,474
		2,44,571
Eastern division.	Meiktila	1,35,352
	Yamèthin	1,14,827
		2,50,179
	Grand Total ...	4,94,750

In the Southern division also in some cases, notably in Myingyan, rates were reduced, so that the original demand for 1891-92 fell by about Rs. 5,00,000.

The demand arranged in order of importance by divisions is as follows :—

(1)	Southern division, including Upper Burma portion of Thayetmyo district	42·21
(2)	Central division	23·90 of entire demand of province.
(3)	Northern division	22·50
(4)	Eastern division	11·39

Last year the Eastern division was third and the Northern last.

The total amount for realization during the year, including Rs. 2,14,950 arrears of previous years, was Rs. 46,85,095. Of this sum Rs. 41,41,763 or 88·27 per cent. were collected, Rs. 2,03,101 or 4·33 were remitted, and Rs. 3,46,871 or 7·40 remained outstanding at the end of the year. But of these collections Rs. 6,640 are on account of supplementary assessments and excess collections. The corresponding percentages for the previous year are 93·58 (realized), 1·96 (remitted), and 4·46 (outstanding). This shows a decreased proportion in collections and an increase in remissions and outstanding. The larger remissions were rendered necessary on account of the very bad season. The large outstandings at the close of the year are due to two causes:

(i) The postponing of the time for collecting the demand from November to February owing to (*a*) the failure of the early crops which necessitated delay till the later crop had been reaped, (*b*) the pre-

vailing scarcity which required a revision of rates based on the outturn of the year's crops to suit the altered conditions. This necessarily took time and many of the revised assessment-rolls were not ready until March.

(ii) The original rolls were made at the usual time *i.e.*, in September, but before the collection commenced in February, several families, impelled by scarcity, had migrated either to other districts or to Lower Burma.

Of the large balance of Rs. 1,35,712 shown as outstanding against Myingyan, a sum of Rs. 1,08,772 has had to be remitted consequent on abatement of the rates of assessment. This brings the net total thathameda outstandings down to Rs. 2,38,099, and this sum is now in course of collection.

Northern Division.

156. In Mandalay the increase of Rs. 15,534 or 6·0 per cent. in the demand was largely contributed by the Amarapura township and is due, it is explained, to the thugyis having submitted more complete rolls as they knew the results of the census were available to detect omissions made by them. The collections also were better than last year, the outstandings at the end of the year being only Rs. 832 or 0·3 of the demand against Rs. 2,250 or 0·87 outstanding last year. The demand in Shwebo was Rs. 2,96,776 as compared with Rs. 2,84,863 last year, an increase of Rs. 11,913, of which Rs. 6,992 were due to two circles having been transferred to Shwebo from the Katha district. But Rs. 73,732 of this demand had to be remitted on account of families that had been obliged to leave their villages and on account of the scarcity. So the net demand was really Rs. 2,23,044. The balance outstanding is Rs. 19,061, and the Deputy Commissioner considers Rs. 8,006 of it to be irrecoverable. It is probable that as things settle down into their normal condition many families will return to the district. The Ruby Mines showed an increased demand of Rs. 4,079. The collections were promptly made, and of the outstanding of Rs. 981, Rs. 428 have since been collected. The demand in the Katha district increased by Rs. 1,59,577. Of this increase Rs. 1,51,370 is due to the addition of the Wuntho State to the district. The outstandings are Rs. 16,193, but it is anticipated that all but Rs. 1,800 of this will be collected. It is satisfactory to note that the revenue from Wuntho was paid in promptly. In Bhamo the demand rose from Rs. 80,060 to Rs. 94,100, due to more efficient checking and to immigration from Katha and Momeit. The collections were promptly made, the outstandings being Rs. 841, of which Rs. 390 have since been collected.

Mandalay. Shwebo. Ruby Mines. Katha. Bhamo.

Central Division.

157. The Central division shows a decrease in demand of Rs. 95,038 or 8·2 per cent., but, as has been already explained, the original demand for the year had to be abated by Rs. 2,44,571 in three out of the four districts of the division. The total number of assessed families rose from 116,471 to 124,939. The increase is common to all districts, except Ye-u, but is most noticeable in the Upper Chindwin. Of the total amount, Rs. 11,73,394, to be realized, including Rs. 1,05,143 outstandings from last year, Rs. 20,700 only remained uncollected at the end of the year, *i.e.*, the total collections were Rs. 99,299 better than in the year before. Of the amount outstanding about half has since been collected. In 1890-91 forty-four thousand and fifty-four families were assessed, and in the year of report the number rose to 47,817. The increase is due to the return of former inhabitants as the country became pacified, also to more careful checking. Owing to scarcity the original demand had to be reduced by Rs. 28,431, but even then the revised demand was Rs. 12,959 better than that of last year. Of this demand *plus* Rs. 42,108 outstanding from last year (of which Rs. 9,373 were remitted), all but Rs. 243 had been collected by the close of the year. There was a slight decrease in the numbers of families

Sagaing.

assessed in the Ye-u district, the numbers being 17,710 this year against 17,732 in the year before. This was due to the large exodus from the district on account of the scarcity. For the same reason a large abatement of Rs. 1,20,666 had to be made in the original demand. The total collections were Rs. 72,200, which included a small outstanding from the previous year. Of the Rs. 6,639 outstanding on the 31st March Rs. 4,688 were collected in April. In the Lower Chindwin the taxable families were 36,886 in number compared with 36,799 in the previous year. But of the original demand of Rs. 4,08,202 Rs. 95,474 had to be remitted on account of the scarcity in the district. This brought the demand down to Rs. 3,12,728 as compared with Rs. 3,68,182 in the year before. The total collections during the year amounted to Rs. 3,08,930, which included Rs. 799 excess collections and Rs 3,392 on account of last year's outstanding. This latter amounted to Rs. 8,719, so that with the above collection and Rs. 5,327, which were remitted, it has all been accounted for. The outstandings on the 31st March amounted to Rs. 7,989. In the Upper Chindwin the number of assessed families increased from 17,886 to 22,526 and the demand from Rs. 1,77,241 to Rs. 2,23,384, an increase of Rs. 46,143. Of this the annexation of the Kalè State accounts for Rs. 26,200; the rest is due to more careful renumeration. This was the only district in the Central division in which no reduction in the demand was necessary. The outstandings at the end of the year were only Rs. 3,775 as compared with Rs. 53,552 last year, but of last year's outstandings Rs. 2,054 still remain to be collected.

Ye-u.

Lower Chindwin.

Upper Chindwin.

Southern Division.

158. The total number of assessable families was 181,164 against 175,065 last year, and the demand was Rs. 17,97,667 against Rs. 17,16,730 last year, an increase of Rs. 80,937. The total collections were Rs. 15,15,647, being made up of Rs. 14,57,666 on account of this year's demand and Rs. 57,981 on account of last year's outstandings. Three of the four districts of this division were affected by scarcity, and, for the reasons already given, collections were delayed and therefore the outstandings at the end of the year were very large. They amounted to Rs. 2,67,720. Of this sum Rs. 1,08,772 have been remitted in the Myingyan district by way of abatement of the original demand, leaving Rs. 1,58,948 to be collected. In Myingyan 43,361 households were assessed against 45,178 in the year before. The decrease is due to the rolls having been made when scarcity was beginning to be felt in the district and considerable numbers had left their villages in search of employment. The demand was Rs. 4,23,129, but of this Rs. 1,08,772 have been remitted in abatement of the assessment, leaving a sum of Rs. 3,14,357 to be collected. Of this sum Rs. 26,940 were still outstanding at the end of the year. Of last year's outstanding of Rs. 2,986 Rs. 2,239 were collected and Rs. 747 remitted. The increase in the number of assessed families in Pakôkku was 7,525 and in the demand Rs. 72,820 or nearly 14 per cent. This is due to the transfer of five circles from the Minbu district, to more care being taken in the preparation of the rolls, and to more minute checking. The total sum for realization, including Rs. 47,276 outstanding from last year, was Rs. 6,52,446, and of this sum only Rs. 11,831 or 1·81 per cent. of the demand were outstanding on the 31st March. Of the last named amount only Rs. 2,916 are really outstanding, as the balance Rs. 8,915 is to be remitted on account of double assessments, deaths, absconders, and scarcity. Last year's demand in Minbu decreased by Rs. 6,520, but five circles producing Rs. 20,640 were transferred to the Pakôkku district, so that the demand should this year have shown an increase of Rs. 14,120 or 3·6 per cent., and this too in spite of the scarcity under pressure of which numbers migrated in search of employment. Minbu was one of the scarcity-affected districts, and, for reasons already described, the outstandings on the 31st March were Rs. 36,252, but of this Rs. 9,099 have been remitted and Rs. 19,264 have since been collected. The

Myingyan.

Pakôkku.

Minbu.

demand in Magwe was Rs. 3,87,666 against Rs. 3,67,210 in the year before, being an increase of Rs. 20,456 or 5·6 per cent., while the increase in the number of assessed families was only 2·5 per cent. This was due to an increase in the rates of assessment. But as the year advanced and scarcity began to be felt the rates had to be reduced. The demand was thus reduced by Rs. 72,281, so that the net demand was Rs. 3,15,385. The collections amounted to Rs. 2,43,697 and included Rs. 12,237 on account of previous years' arrears. The balance outstanding at the close of the year was Rs. 83,925, and Rs. 17,137 of this is noted as doubtful and probably irrecoverable.

Magwe.

159. In the Upper Burma portion of this district the demand increased by Rs. 11,094. The whole of the demand except Rs. 383, which were remitted, was collected before the close of the year. The increase is explained as being due to the return of former inhabitants now that the district is quiet, but it is doubtful whether there was a large increase in the population as it is known that there was much emigration to the cutch forests of Upper Burma and also to Lower Burma.

Thayetmyo.

Eastern Division.

160. The demand in the Eastern division fell from Rs. 8,60,947 to Rs. 5,08,915, due chiefly to the large reductions, amounting to over Rs. 2,50,000, allowed in the Meiktila and Yamèthin districts on account of scarcity, also to the large migration from these two districts, the number of assessable families in them having decreased from 61,103 in 1890-91 to 50,006 in the present year, and this decrease in the number accounts for a decrease of over one lakh in revenue. Besides these reductions only a small sum of Rs. 37 was remitted; this was in the Pyinmana district. The collections amounted to Rs. 4,97,520, including Rs. 9,185 on account of previous years' arrears, and the outstandings were Rs. 20,543 or 3·97 of the total sum to be realized during the year. The demand in Kyaukse shows an improvement of Rs. 11,048 or about 7 per cent. on that of the previous year. The assessable families also increased from 24,421 to 26,406. This increase is due to the immigration from the scarcity-affected tracts of Shwebo, Sagaing, and Meiktila. There were no remissions, and Kyaukse is the only district in Upper Burma where there were no outstandings.

Kyaukse.

The first demand in Meiktila had to be reduced from Rs. 2,37,130 to Rs. 1,01,778 owing to scarcity. The demand last year was Rs. 3,23,890. The net demand this year thus shows a decrease of Rs. 2,22,112 or 69 per cent. The number of assessable families also fell from 32,389 to 23,713, a decrease of 8,676. Emigration accounts for 6,092 families, and special exemptions on account of poverty for the rest. The collections amounted to Rs. 97,864 as compared with Rs. 3,07,856 last year. The outstandings were Rs. 3,914, which were collected in April. Of previous year's outstanding amounting to Rs. 7,267, Rs. 2,447 were remitted and the remainder collected. Rupees 3,047 were collected in excess on account of these outstandings after remissions had been granted.

Meiktila.

In Yamèthin the demand was Rs. 1,45,818 assessed on 26,293 households against Rs. 2,84,681 on 28,714 households last year, being an incidence of Rs. 5-8-9 her household compared with Rs. 9-14-8 in 1890-91, the full rates having to be reduced owing to scarcity. The decrease in the number of households was due to emigration to Pyinmana and Lower Burma in search of employment. The outstandings amounted to Rs. 10,427, and were due to several assessments having been made in April and to lateness in commencing the collections. There is a slight decrease in the number of assessed families due to emigration in search of employment; for although Pyinmana did not suffer so much as Yamèthin and Meiktila, the crops were poor and there was some scarcity. This also rendered the collecting of revenue more difficult, and Rs. 6,202 or 6·92 per cent. of the gross demand of Rs. 89,624 were outstanding at the close of the year.

Yamèthin.

Pyinmana.

STATE LANDS.

161. In most districts the revenue from State lands is a share of the outturn, varying in different districts from one-third to one-twentieth of the gross produce. Yet in spite of the general bad harvests in Upper Burma last year the demand rose from Rs. 7,63,382 to Rs. 9,99,001. The increase is due to fresh areas having been declared State land during the year, also to more land having been brought under cultivation, and to more accurate assessment. Excluding the Southern division the increase is shared by all districts except Ye-u (where the revenue is insignificant), Lower Chindwin, and Yamèthin. The increase is most marked in the Katha district, where the addition of the Wuntho State lands raised the demand from Rs. 25,280 to Rs. 89,021; in the Sagaing district the demand rose about 53 per cent., due to more cultivable lands having been declared State.

In the Southern division, as explained last year, the fluctuations in the demand are due to alteration of the date on which the tax on island lands falls due. Formerly this tax was collected before the harvest on these lands was gathered, but now it has been settled to collect the tax in May after the harvest, so that the produce of one season becomes due in the following financial year.

In Pakôkku and Magwe this rule came into force last year, and both districts show an island cultivation tax due from the crops of last season, while last year they showed no demand under this head. In Minbu the change came into effect this year, so that the demand of 1890-91 includes the kyun tax of that year, but the tax due on the crops of the agricultural year 1891-92 has not been shown in the demand for the official year 1891-92. It will appear in the demand for next year. In Myingyan there are two sets of island lands, and the change in the date of collection has been effected in only one of the two, so that this year's demand shows island tax on one set, but not on the other, and last year it showed the tax on the latter and not on the former.

The collections on account of current demand during the year amounted to Rs. 8,72,100 against Rs. 6,51,998 last year. Rupees 1,14,313 of last year's outstandings (Rs. 1,17,514) were collected; the remainder Rs. 3,201 was remitted. The outstandings at the end of the year were Rs. 1,19,777 against Rs. 1,09,610 in the previous year. About half of these outstandings have since been collected.

In almost all districts registers of State lands have been opened and steps are being taken to have these lands correctly measured. The Cadastral survey is in progress and as it progresses the registers will be completed.

Northern division.

162. Mandalay showed an increase in demand of Rs. 23,417 or 14·39 per cent. There was a very slight increase under the head of nemyè lands, and a slight decrease under garden and mayin lands, but kaukkyi increased from Rs. 92,886 to Rs. 1,18,236. The collections improved to Rs. 1,68,249 as against Rs. 1,63,172 last year. Of last year's outstanding of Rs. 30,467, Rs. 29,933 were collected and the rest remitted. The outstandings on the 31st March were Rs. 47,817, but of this all but Rs. 945 had been collected before the close of the agricultural year. The next district in order of importance in this division is Katha, the whole of the land in which has been declared State. Owing to the addition of the Wuntho State to this district the demand rose from Rs. 25,280 to Rs. 89,021. No collections were made last year on account of the Wuntho disturbances, but during the year Rs. 95,729 (including arrears of last year) were collected; the remissions were Rs. 745, leaving a balance of Rs. 23,076 outstanding, of which it is anticipated Rs. 20,576 will be realized. The demand due from the Wuntho portion of the district was Rs. 65,170; this with a thathameda demand of Rs. 1,51,370 makes a total demand from Wuntho of Rs. 2,16,540. When the State was under its own Sawbwa it paid half a lakh as tribute. In Wuntho 25 per cent. of the gross produce is the State rent; in the rest of the district 20 per cent. in kaukkyi and 10 per cent. in mayin is taken. Bhamo comes next with a demand of Rs. 18,386, being 50 per cent. better than last year, but Rs. 2,221 were erroneously assessed, so that the actual increase is only Rs. 3,923 or 32 per cent. The whole of the demand but Rs. 415 was collected during the year. There are in all 6,610·86

acres of State land in the Shwebo district, but only on 1,279·71 acres of this is revenue at present assessed. The demand for the year was Rs. 5,732, a slight increase on the previous year, but the collections were not made with promptitude, and Rs. 3,126 remained uncollected at the end of the year. In the Tantabin circle a large area that had remained uncultivated for the past six years was brought under cultivation this year. The demand in the Ruby Mines showed a small increase over the previous year, due chiefly to the increase in kaing cultivation. Of the demand Rs. 746 were outstanding on the 31st March, but of this Rs. 425 have since been collected.

Central division.

163. The large increase in Sagaing has already been explained; 2,715 acres were declared State during the year. The outstandings at the end of the year were Rs. 6,615 as compared with Rs. 12,873 last year. Thus the total collections during the year were Rs. 1,08,948 against Rs. 57,379 last year. The decrease in the Lower Chindwin has already been alluded to, and is due to the failure of the kaukkyi paddy crops. An area of 177 acres was declared State land during the year. The total area of State lands is 4,537 acres. The Upper Chindwin demand rose from Rs. 2,976 to Rs. 11,015, owing chiefly to a considerable area of kaukkyi land in Kindat being brought under assessment for the first time.

Southern division.

164. The differences between the figures of this year and the two previous years have already been explained. The State lands in this division consist of island lands chiefly. These have been surveyed and acreage rates have been fixed. Other State lands pay a share of the outturn, generally one-fourth. The outstanding of Rs. 1,553 in the Myingyan district is due to the tax on ayadaw lands being left uncollected, as the Deputy Commissioner thought that the alteration in the date of the collection of island tax also applied to other State lands. In the Pakôkku district only Rs. 73 were outstanding out of a total demand of Rs. 76,923. Thirty-three plots of land were declared State during the year. Of these 22 plots were surveyed and found to contain 2,818 acres. In Minbu, as has been already explained, island tax has not been included in this year's State land account. There was an increase in the demand from the Salin kaukkyi lands owing to the high price of paddy, for the rent is fixed in produce converted into money at current prices. Of the outstanding of Rs. 9,111, Rs. 6,220 have since being collected. In Magwe 97 acres were declared State land. Owing chiefly to more careful assessment the demand on kyun lands has risen from Rs. 6,658 in 1889-90 to Rs. 12,208 in the past year; this, added to Rs. 2,220 on account of other kinds of State lands, gives the total demand for 1891-92 as Rs. 14,428. The whole of this sum, except Rs. 563 which were remitted, was collected during the year. Rupees 389 outstandings from last year were also collected, so that Magwe had no outstandings at the end of the year.

Thayetmyo.

In the Thayetmyo district 603 acres were declared "State" during the year, making the total area of State lands about 1,220 acres. But as the greater portion of this area consists of "thugyisa" and village communal lands, which have not at present been made subject to assessment, the rent from State lands was only Rs. 74.

Eastern division.

165. The demand for the Eastern division was Rs. 4,28,061 as against Rs. 4,10,642. The total outstandings are Rs. 21,186, of which Rs. 14,099 is on account of the plough-tax in the Pyinmana district, where, owing to drought, the crops failed on large areas. The areas of State lands are as below.

District.	Declared State during the year.	Total area up to date.
	Acres.	Acres.
Kyauksè	18	86,591
Meiktila	5,274	29,306
Yamèthin	7	3,945
Pyinmana	190	361
Total ...	5,489	120,203

Last year the total area of State land in the Kyauksè district was shown as 314,050 acres, but in the statement given above only the actual area under cultivation is shown. The demand in Kyauksè increased by Rs. 14,804 owing to increase of cultivation due to better irrigation. The district has been regularly settled, but the revised rates have not yet been sanctioned. In Meiktila the increase in demand was Rs. 3,914; the collections rose from Rs. 4,059 to Rs. 12,873, and including Rs. 9,692 on account of last year's outstandings amounted in all to Rs. 22,565. Of the outstanding of Rs. 4,874 on the 31st March Rs. 4,604 have been collected since. The decrease in the Yamèthin district has been explained. In Pyinmana the increase is due to doubling the rate of the plough-tax, but the outstandings are large and the reason for this has been stated.

FISHERIES.

166. The following table shows the collections on account of fisheries:—

District.	1890-91.	1891-92.	Increase or decrease.	Remissions.	Balance due on 31st March 1892.
	Rs.	Rs.	Rs.	Rs.	Rs.
Mandalay	58,806	73,895	+ 15,089	305	1,745
Bhamo	9,865	12,174	+ 2,309	...	...
Katha	37,307	41,480	+ 4,173	...	200
Shwebo	3,815	3,678	— 137	...	336*
Ruby Mines	1,035	865	— 170	...	...
Total Northern division ...	1,10,828	1,32,092	+ 21,264	305	2,281
Sagaing	34,580	58,825	+ 24,245	1,170	14,216
Ye-u	576	772	+ 196	...	...
Lower Chindwin	8,299	6,366	— 1,933	1,060	...
Upper Chindwin	3,449	6,278	+ 2,829	...	...
Total Central division ...	46,904	72,241	+ 25,337	2,230	14,216
Myingyan	5,780	12,247	+ 6,467	2,588	...
Pakôkku	6,880	6,855	— 25	...	...
Minbu	19,140	22,658	+ 3,518	...	8,070
Magwe	3,009	1,994	— 1,015	...	...
Total Southern division ...	34,809	43,754	+ 8,945	2,588	8,070
Thayetmyo	2,060	599	— 1,461	...	...
Kyauksè	3,557	4,330	+ 773	1,285	...
Meiktila	...	...	...	...	...
Yamèthin	...	...	...	...	...
Pyinmana	2,635	2,710	+ 75	...	...
Total Eastern division ...	6,192	7,040	+ 848	1,285	...
Total Upper Burma ...	2,00,793	2,55,726	+ 54,933	6,408	24,567

* Remission applied for as owing to drought four fisheries could not be worked.

The total revenue derived from fisheries increased from Rs. 2,00,793 to Rs. 2,55,726. Owing to the very successful season last year the competition for leases was brisk, and the total original demand showed a considerable increase on that of the previous year. But the season of 1891-92 was unfavourable; most of the fisheries are backwaters of the Irrawaddy, and during the present year the river did not rise sufficiently high to fill some of the fisheries; some indeed remained quite dry, and Rs. 6,408 in all had to be remitted The net revenue was therefore Rs. 2,49,318. For the same reason the outstandings were also large (Rs. 24,567), but the greater portion of this sum has since been collected. It is probable that further remissions will have to be made.

Northern division.

167. The Northern division shows an increase of Rs. 21,264, of which the Mandalay district contributed Rs. 15,089. Rupees 305 were remitted and the balance of Rs. 1,745 out-

standing on the 31st March has since been collected. The district that shows the next largest increase is Katha, where the revenue increased by Rs. 4,173. It is explained that this is due more to the peaceful state of the district and more money passing hands than to competition or to an increase in the number of fisheries. Rupees 200 outstanding are in course of collection. Bhamo showed an increase of Rs. 2,309, due to the sale of new fisheries and larger receipts from the Kamaing fishery. There were no remissions and no arrears. In Shwebo and the Ruby Mines districts there was a slight decrease; Rs. 336 are still uncollected in the former district, and this sum will probably have to be remitted as four fisheries could not be worked.

Central division.

168. The improvement of the fishery revenue in this division is due almost altogether to the Sagaing district, where there was an increase of Rs. 24,245 caused by breaking up into smaller fisheries several that had been lumped together and in selling them on the spot to villagers able to work them. In this district Rs. 1,170 were remitted and Rs. 14,216 were outstanding, of which sum Rs. 2,867 have since been collected. As the river did not rise to its usual height many of the fisheries did not receive a sufficient quantity of water to allow of profitable working. The decrease in the Lower Chindwin is due chiefly to the transfer of a large fishery to Sagaing. Rupees 1,060 had to be remitted in this district. The Ye-u fisheries, 15 in number, sold for Rs. 772, being a slight increase of Rs. 196 over last year. The increase of Rs. 2,829 in the Upper Chindwin is due to the subdivision of fisheries. The whole of the demand was collected.

Southern division.

169. In this division Myingyan and Minbu show an increase, but Pakôkku a slight and Magwe a considerable decrease. The decrease in Magwe is due to the fisheries having been sold after the rains when it was manifest that the fisheries, which are dependent on the rise in the river, were comparatively value less. Rupees 2,588 were remitted in the Myingyan district. Of the Rs. 8,070 outstanding from the Minbu district Rs. 7,204 have since been collected.

Eastern division.

170. There are altogether 27 small fisheries in the Eastern division. These realized Rs. 848 more than last year, but Rs. 1,285 had to be remitted, so the actual sum realized was Rs. 437 less than last year.

MISCELLANEOUS REVENUE.

Irrigation-tax.

171. The demand under this head was Rs. 90,577 against Rs. 98,554 last year. The districts in which this tax is collected are—

	1890-91.	1891-92.	Balance on 31st March 1891.
	Rs.	Rs.	Rs.
Mandalay ...	... 7,660	5,723	456
Shwebo ...	... *4,682	4,830	3,703
Sagaing ...	... 797	762	374
Magwe ...	... ...	394	...
Kyaukse ...	... 68,235	69,485	...
Meiktila ...	... 6,776	5,332	927
Yamèthin ...	... 10,404	4,051	41
Total	... 98,554	90,577	5,501

*Revised figures.

The collections amounted to Rs. 84,032 as against Rs. 85,277 last year. The decrease is due to drought, in consequence of which less water was available for irrigation. No explanation is offered to account for the large outstandings in the Shwebo district.

Northern division.

172. In Mandalay the revenue from irrigation-tax is collected from the fields watered by the Shwetachaung canal and the Nanda and Aungbinlè lakes. In the year of report, owing to the dearth of water, the Aungbinlè lake was not used for irrigation purposes. The area watered by the Shwetachaung canal and the Nanda lake amounted to 1,531 acres. The water-rate assessed and collected amounted to Rs. 5,723,

of which Rs. 752 had eventually to be remitted as it was discovered that the assessment had been incorrectly made on private unirrigated land. The weir by which the Shwetachaung is fed was repaired during the year at a cost of Rs. 931. The Public Works Department is now engaged in preparing a scheme for a weir to supply the Shwetachaung, by which it is expected that some 70,000 acres will be rendered fit for cultivation. Three tanks in this district were repaired at a cost of Rs. 1,337 and one was constructed at a cost of Rs. 1,700. The scarcity and consequent distress which prevailed in the Shwebo district enabled the district authorities to restore several irrigation projects which had been allowed to fall into disrepair. Funds for this purpose were provided, and the projects were carried out as relief works under the supervision of local officers. Rupees 34,636 were expended. Receipts from irrigation-tax were better than in the previous year by Rs. 148, but a large sum (Rs. 3,703) remained outstanding at the close of the year, as the people were unable to meet the demand with promptitude. Colonel Home, the Inspector-General of Irrigation with the Government of India, visited the district and examined the Mu canal project, a scheme which, when completed, is calculated to secure the district from all ordinary risks of famine or scarcity. There are no irrigation works in the other districts of this division.

Central division.

173. In this division the following sums were spent during the year in repairing tanks for irrigation purposes:—

	Rs.
Sagaing district	9,938
Ye-u district...	1,004
Lower Chindwin district	2,093
Total	13,035

But only in the Sagaing district was any water-rate collected. In Ye-u the amount assessed (Rs. 615) had to be remitted on account of scarcity, but Rs. 2,106 outstanding from 1889-90 were collected. In all three districts enquiries are being made to ascertain the areas irrigated in order that next year the irrigation-tax may be applied. The Upper Chindwin district has no State irrigation works.

Southern division.

174. In this division Magwe is the only district in which a water-rate was collected, as it is the only district in which there are at present irrigation works. But during the year, except in Pakôkku, several projects were taken in hand in the districts of the division. The Pakôkku district, as has been already stated, is not wholly dependent on paddy; the hardier staples raised in it, such as maize and jowar, do not depend on irrigation. The works in existence in the paddy-growing tracts are made by the cultivators without any State aid. In the Myingyan district Rs. 16,881 in all were spent in repairing tanks; one of which, the Pyogan tank, is calculated to irrigate 7,038 acres. The irrigation works in the Minbu district have been described in previous reports. They are maintained by the people, but the Government acts as banker for the funds (about Rs. 36,000) raised by the cultivators for the Man and Môn projects. During the year surveys were undertaken in the Môn valley with a view to fixing the alignments of the new canals. The management of these two projects by Government has been unavoidably delayed pending the formation of an Irrigation Department. It is hoped that the Public Works Department will soon be able to take over both the works, as they are of immense benefit to cultivators and should not be left longer than is absolutely necessary to the uncertain methods of construction employed by the villagers in maintaining them in order. In Magwe a sum of Rs. 1,000 was spent in repairing the Palin bund which had breached in June last. A large area that had remained uncultivated for years was brought under the plough. A water-rate on the area irrigated, amounting to Rs. 2,782, is in the course of collection. The irrigation-tax collected in this district during the year is from the fields watered by the Sitkè dam. There are several other irrigation works in this district, but they are wholly maintained at the expense of the villagers. The Shwebandaw tank, which had been surveyed last year, was this year constructed as a famine relief work and Rs. 12,903 were spent on it; the final completion of the

work is in the hands of Engineer Officers of the Public Works Department. A company was started during the year for the purpose of undertaking the repairs of certain weirs and canals in the Satthwa township which had fallen into disuetude. The company proposed to embark Rs. 15,000 on these projects and to take a share of the produce, varying from one-tenth to one-fifth of the yield, for six years. Sanction has been refused to this company for the construction of the water-ways and weirs as it is in contemplation to take these works in hand under the auspices of the Irrigation Department when it is formed.

Eastern division.

175. No new works were undertaken in the Kyauksè district, but a sum of Rs. 54,386 was spent in improvement and repairs, which are expected to increase the area under cultivation and enhance the revenue. Rupees 69,485 were realized against Rs. 68,235 in the previous year. No portion of the demand remained outstanding at the close of the year. The Meiktila and Yamèthin districts, which form the dry zone, were subjected to severe distress during the year owing to a failure of water and general depletion of food-stocks. The numerous irrigation works and tanks which had unhappily been allowed to fall into disrepair were undertaken as relief works and restored. The figures showing the total expenditure are not available, but the following sums on the more important projects were disbursed :—

Meiktila District.

		Rs.
(I)	Inyin weir	66,799
(II)	Inyin canal	12,000
(III)	Nyaungbintha weir	15,604
(IV)	Pyawkabyi canal	13,243
(V)	Myindaw tank	23,463
(VI)	Myaungyan and Minhla tanks	2,11,203

Yamèthin District.

(I)	Kyauksè tank	4,13,273
(II)	Bônba weir	23,238
(III)	Ketka weir	27,117
(IV)	Yindaw tank	10,698
(V)	Thuye weir	49,000
(VI)	Teinnyetkôn weir	25,000
(VII)	Kabobagyi cutting	20,000

The completion of these and other minor works will do much to secure the Meiktila and Yamèthin districts against the recurrence of the distress which prevailed; but to afford absolute security against the risks of famine or scarcity it will be necessary to put in hand all the remaining works described in a list which has been prepared showing all irrigation works and tanks extant in these two districts. The demand on account of water-rate fell off from Rs. 6,776 to Rs. 5,332 in Meiktila and from Rs. 10,404 to Rs. 4,052 in Yamèthin. A sum of Rs. 968 remained uncollected at the close of the year.

Rules for the management of irrigation works.

176. Rules for the management of irrigation works in the Kyauksè, Meiktila, and Yamèthin districts have been framed, and are before the Chief Commissioner awaiting his approval and sanction. In the Northern, Central, and Southern divisions Commissioners have been asked to enquire and report all the villages which are benefited by each irrigation work restored, repaired, or constructed at the expense of Government in order that the right of the State to a water-rate on all land irrigated from these sources should be asserted and enforced. When these enquiries are completed, rules on the model of those framed for the Eastern division will be prepared.

Excise, Stamps, Registration.

177. A separate report on these branches of revenue has already been submitted. According to the departmental reports the demand under each head is as below.

	1891-92. Rs.
Excise	5,12,450
Stamps	2,46,729
Registration	5,827

but the figures rendered by Deputy Commissioners in their district revenue reports do not accord with these. The following table shows the variations between the two sets of reports by divisions :—

	Northern Division.		Central Division.		Southern Division.		Eastern Division.	
	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise ...	2,09,799	2,00,070	35,430	31,924	1,62,376	1,58,941	1,04,845	1,05,171
Stamps ...	87,788	84,856	31,652	31,643	75,514	74,360	51,785	51,474
Registration ...	3,571	3,572	579	579	973	1,043	704	702

The Financial Commissioner requests that in future reports the figures may be made consistent and accurate, and that any difference between the figures in the two sets of reports, whether demand, collection, or balance, may be fully explained.

Salt.

178. The total salt revenue for the year was Rs. 14,939 against Rs. 14,669 last year. It was collected in the districts shown below.

	1890-91.	1891-92.
	Rs.	Rs.
Shwebo	6,439 (a)	5,754
Katha	605	3,600
Sagaing	2,710	2,380
Lower Chindwin	4,745	1,885
Myingyan	65	100
Pakôkku	25	100
Minbu	...	50
Magwe	...	710
Meiktila	5	240
Yamèthin	75	100
Thayetmyo	...	11
Total ...	14,669	14,930

The increase in Katha is due to the manufacture of salt in the newly annexed State of Wuntho. The decrease in the Central division is explained as being due to the introduction at the beginning of the year of the system of levying direct duty on the outturn of salt at a rate of Rs. 2 per 100 viss, instead of the old composition duty of Rs. 10 per sabaing. Two new districts appear in the list of salt-producing districts, namely, Minbu and Magwe.

Fines under Village Regulation.

179. As the country gets more pacified and crime decreases the necessity to fine villagers for harbouring dacoits and cattle-thieves has to be less seldom enforced. The receipts on account of fines inflicted under the Upper Burma Village Regulation (XIV of 1887) is considerably less than in the year before. The receipts for the last two years by districts are given below.

	1890-91.	1891-92.
	Rs.	Rs.
Mandalay	3,657	924
Bhamo	7,078	2,069
Katha	5,017 (a)	1,386
Shwebo	1,845	1,931
Ruby Mines	2,268	670
Total Northern division ...	19,865	6,980

(a) Revised figures.

	1890-91. Rs.	1891-92. Rs.
Sagaing	2,111	(b)
Ye-u	2,092	(b)
Lower Chindwin	2,630	2,292
Upper Chindwin	439	(b)
Total Central division	7,272	7,483
Myingyan	34,416	1,934
Pakôkku	4,257	5,588
Minbu	4,833	2,413
Magwe	10,858	2,755
Total Southern division	54,364	12,690
Kyaukse	5,612	3,523
Meiktila	3,130	3,001
Yamèthin	1,716	3,215
Pyinmana	1,809	1,178
Total Eastern division	12,267	10,917
Total Upper Burma	93,768	38,070

(b) Details not given.

Ruby Mines.

180. The revenue from the lease of the Ruby Mines has shown a still further decline. In 1889-90 it was Rs. 7,069, in 1890-91 it was Rs. 5,698, in the year of report the receipts (Rs. 2,899) fell off by nearly one-half the amount collected in 1890-91. The Deputy Commissioner, Ruby Mines district, has made no mention of this revenue in his report, although the continued decrease is worthy of comment.

Jade Mines.

181. The license to work the Jade Mines fell off from Rs. 55,500 to Rs. 52,500. The Deputy Commissioner considers that the decrease is small and calls for no explanation. The diminution is probably the result of the rising in Wuntho and the disturbances which followed the flight of the *ex*-Sawbwa.

Tribute.

182. The total demand from tributes was Rs. 24,091 as against Rs. 69,610. The difference is due to the loss of Rs. 50,310 from the Wuntho State. During the year that State was brought under direct administration and formed part of the Katha district, Northern division. This State during the year yielded—

	Rs.
Thathameda	1,43,864
Rent of State lands	49,061

or a total of Rs. 1,92,925 out of the total demand of Rs. 2,16,540. It is anticipated that the greater part of the outstandings will be collected.

The other chief items of tribute, Rs. 13,000 from Momeik and Rs. 5,000 from Baw, were the same as last year. In the Bhamo and Katha districts tribute was this year taken from the Kachins for the first time.

Petroleum.

183. Petroleum is at present extracted from Yenangyaung in the Magwe district and from Yenangyat in the Pakôkku district. The total royalty derived therefrom is as below.

	1890-91. Rs.	1891-92. Rs.
Yenangyaung	54,373	79,452
Yenangyat	1,128	1,374
Total	55,501	80,826

The increase is due to increase of production. The native workers are now allowed to sell the oil extracted to whomsoever they please. The Burma Oil Company, Limited, had a larger outturn of oil than before and sunk several new wells. The Royal wells at Yenangyaung have been leased to, and are worked by, this company. It paid Rs. 5,244 royalty on the outturn from these wells.

Steatite.

184. Revenue is derived from steatite quarries in the Pakôkku and Minbu districts. The Minbu quarries are situated to the west of the Arakan Yoma ridge, but have always

been worked from this side. The Pakôkku quarries are situated near the Kyauktaung stream in the Laungshè township. The revenue derived from these quarries is shown below.

	1890-91. Rs.	1891-92. Rs.
Minbu	2,800	6,593
Pakôkku	8	200
Total ...	2,808	6,793

The increase in the Minbu district is due to the quarries having been broken up into five groups and each group having been sold separately; also to the Chin Hills having been so settled that people can move about freely without risk of being raided by Chins and taken into captivity or killed.

COLLECTION OF REVENUE AND COERCIVE PROCESSES.

185. The total number of thugyis' circles and the total number of coercive processes during the year and in the year before are given below by divisions.

Division.	Number of Thugyis' Circles.		Total number of coercive processes.	
	1890-91.	1891-92.	1890-91.	1891-92.
Northern	549	681	59	1,543
Central	833	974	90	324
Southern	1,086	1,193	951	1,027
Eastern	677	987	1,604	761
Thayetmyo (Upper Burma portion of district) ...	31	37	11	22
Grand Total ...	3,176	3,872	2,715	3,677

This shows that the policy of breaking up large (myo) circles into village headmen charges is being steadily pursued in all divisions. In the Thayetmyo section of Upper Burma the number shown last year was 41, but included 10 ywathugyis who were subordinate to taikthugyis. The advance in this direction is most marked in the Eastern division, and particularly in the Meiktila district of that division. The apparently large increase in Pyinmana is due to subordinate ywathugyis having been excluded from last year's returns. In Kyauksè there is one myothugyi drawing a fixed salary of Rs. 50 monthly.

Northern division.

186. Mandalay shows an increase in number of 24 ywathugyi charges formed by the breaking up of larger groups. Shwebo shows 29 this year against 27 the year before, but there are altogether 12 myothugyis and 263 ywathugyis in the district, all of whom draw commission. The Bhamo and Ruby Mines districts show no change, but Katha shows an increase of 106. This difference has not been explained, but it is probably due to the inclusion of the Wuntho State.

Central division.

187. All districts in the Central division show an increase over last year in the number of thugyis. Sagaing, Ye-u, and Lower Chindwin slightly, but the Upper Chindwin has advanced from 170 to 288. Here again the advance is not explained, but it is probably due to the inclusion of the Kalè State.

Southern division.

188. Minbu in the Southern division shows a decrease of four ywathugyis and this is not explained. The other districts show an increase, Myingyan slightly, Pakôkku and Magwe largely.

Processes.

189. Except in the Eastern division there has been a large increase in the number of processes issued. Although the prevailing scarcity in Upper Burma during the past year no doubt accounts for part of this large increase, it is not altogether due to that; for the Northern division, which was least affected by scarcity, shows the largest proportionate increase of any division, while in the Eastern division, where perhaps

scarcity was most acute, there is a decrease in the number of processes issued. The general increase is probably due to thugyis acting more promptly in realizing the revenue. Formerly they often waited until it was too late and the defaulters had absconded. Out of the total of 3,677 processes issued, in only 169 cases or 4·5 per cent. was property sold up, land being sold in only four of these. In only 28 cases or about 0·8 per cent. were defaulters actually imprisoned. In most districts the mere issue of the process was sufficient to realize the revenue, people evidently holding back from paying in hope of eventual remission.

GRANTS OF WASTE LANDS.

Northern division.

190. In the Mandalay district 303 pès with exemption for two years were granted. No grants were made in the other districts.

Central division.

191. In the Sagaing district the following grants were made:—1,074½ acres, revenue free for one year, to 150 cultivators; 35 acres, revenue free for two years, to two persons; and a special grant of 800 acres on a sliding scale of assessment extending over a period of 30 years to a subadar of military police.

The only other district in the division where grants were made was in the Lower Chindwin, where village headmen granted 5·72 acres in all; no exemption periods were allowed.

Southern division.

192. In the Minbu district one grant was made, but the area is not stated. In Magwe, another Chin colony, similar to that mentioned last year, was founded and a grant of 4,664 acres to the 100 families that have settled there will be made. The colony which was started last year has brought the grant made to them under cultivation. One small grant was also made during the year by the Assistant Commissioner, Taungdwingyi, but the area is not stated.

Eastern division.

193. In the Kyauksè district the following grants were made by—

	Acres.
Deputy Commissioner, 8 grants measuring	552·94
Township Officers, 692 grants measuring	4,558·93
Thugyis, 177 grants measuring	1,091·71
Total 877 grants measuring	6,203·58

The grants made by the Deputy Commissioner were revenue free for three years; the other grants were of small areas of 1 to 2 acres. Some were exempted for one, two, and three years, in others a reduced rate of assessment was allowed for one, two, and three years. In the Yamèthin district applications for two large grants were refused, as the district is being brought under the operations of an improved system of irrigation and it is intended to make the new irrigation works a benefit to as many as possible. Several small grants are now being made. No grants were made in the other two districts of the division.

AGRICULTURAL ADVANCES.

194. The sum advanced during the year was very nearly three times the amount of the loans made last year, which in turn were almost 50 per cent. more than those of the year before. This increase has been necessary to assist cultivators to recover from the effect of a series of bad years. The year under report was especially disastrous and advances were made not only for the purchase of plough-cattle, but also of seed-grain and to enable the people to stay the sale of their plough-cattle. In two districts of the scarcity-affected tract (Ye-u and Meiktila), advances were made to local traders to buy grain for sale at certain centres and on the relief works. Kyauksè was the only district in which it was not necessary to make loans. It has not been ravaged by cattle-disease and its system of irrigation makes it secure against drought. All loans bore interest at the rate of 6¼ per cent. per annum, and bonds were taken.

All district officers have reported on the great utility of these advances and the great boon they are to the agriculturist. They save him from impoverishing himself by borrowing money at exorbitant rates of interest from money-lender

and allow him to maintain himself as an independent cultivator. In the Eastern division these advances were especially beneficial. Default in repayment is very rare. There can be no doubt that a judicious system of agricultural loans in Upper Burma is of immense importance, and the money is well and safely invested.

Northern division.

195. In the Mandalay district Rs. 7,312 were advanced. Of this amount Rs. 1,280, with interest Rs. 42-11-6, have been repaid. In Shwebo Rs. 20,315 were advanced. Owing to the prevailing scarcity repayment was not pressed, so only Rs. 3,529 were recovered. The balance still to be collected, including Rs. 7,455 outstanding from last year, is Rs. 24,177. In the Ruby Mines Rs. 8,300 were advanced. The full amount advanced last year, with interest, has been recovered. Rupees 13,756 were outstanding from last year in the Katha district, and during the year further advances of Rs. 10,000 were made. Rupees 7,605, and interest Rs. 943, were repaid during the year. Of the Rs. 2,200 advanced last year and the Rs. 5,085 advanced this year in the Bhamo district, Rs. 4,102 have been repaid, also interest Rs. 221-9-0.

Central division.

196. The advances made last year in this division were small, except in the Upper Chindwin district, where special grants were made to cultivators who had suffered severe losses of cattle from disease. During the year under report three districts were affected by scarcity and the total sum advanced was Rs. 49,120.

In Sagaing Rs. 15,000 were advanced during the year. Of this sum only Rs. 1,232-8-0 have yet been recovered, as the terms of the loan made the first instalment repayable after the close of the official year. Of the Rs. 336 outstanding from 1888-89, Rs. 80 were recovered during the year. The whole of the amount advanced last year was recovered in that year. In Ye-u the total loans made amounted to Rs. 12,350, of which Rs. 4,000 were advanced to local traders to import grain. The whole of this sum, with interest Rs. 85-6-9, was repaid during the year. Rupees 2,585 and interest, Rs. 330-10-0, were also paid on account of the advances made in the previous year. There had been no advances previously made in the Lower Chindwin, but this year a total of Rs. 11,840 were advanced. Only Rs. 80 of this were repaid during the year as the loans do not fall due until next year. In the Upper Chindwin Rs. 9,930 were advanced. Of this Rs. 1,102 have been repaid. No mention is made of the balance of Rs. 9,000 due on account of last year's loan.

Southern division.

197. A total sum of Rs. 18,216 was advanced in Myingyan; Rs. 7,000 for the purchase of cattle and Rs. 11,216 for the purchase of seed. This amount falls due next year. Of the Rs. 4,950 advanced last year, Rs. 4,650 were recovered during this year. The loans made in Pakôkku were—

	Rs.
(1) To purchase cattle	10,000
(2) To purchase seed	3,000
(3) To sink wells for irrigation	500
Total	13,500

This sum also is not due until next year, but during the year Rs. 9,462 were recovered on account of advances made in previous years.

On account of the scarcity in Minbu and Magwe special advances were sanctioned for these districts, in the first Rs. 29,490, in the other Rs. 31,255. Of the loans made in Minbu all but Rs. 4,050 have been recovered. In Magwe a total of Rs. 11,624, including sums on account of previous year's loans, were repaid. The balance to be recovered is now Rs. 35,392. Magwe has had to be largely helped with loans for the past three years. In the first two it had suffered severely from the ravages of cattle-disease from which it has not recovered yet, and following this came the year of drought and consequent failure of crops. The loans made have been—

	Rs.
1889-90	23,700
1890-91	26,220
1891-92	31,255

Rupees 4,830 of the last sum were for the purchase of seed.

198. The advances made in Upper Burma have been largest in the Eastern division, which accounts for a little over half of the total loans, and almost the whole of this sum was given to the scarcity-affected districts of Meiktila and Yamèthin as shown below.

Eastern division.

District.	To purchase cattle.	For purchase of seed.	To prevent cultivators selling their cattle.	To traders to open grain depôts at relief works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Meiktila	...	14,654	94,120	1,508	1,10,282
Yamèthin	27,000	61,683		...	88,683
Total ...	27,000	1,70,457		1,508	1,98,965

In both these districts all the seed in the hands of the cultivators was exhausted and the first crop had been destroyed by drought. The people were beginning to sell their cattle in order to obtain seed and food. These timely advances enabled them to keep their cattle and hold on to the land and raise a late crop which a fortunate fall of rain late in the year brought to maturity. This crop, though small, not only kept large tracts from actual want, but also gave employment to people for whom otherwise it would have been necessary to find employment on relief works.

199. In that part of the Thayetmyo district situated in Upper Burma, Rs. 2,500 were advanced to buy cattle as against Rs. 1,775 in the previous year.

Thayetmyo.

SURVEY AND SETTLEMENT.

200. There were two parties (Cadastral) of the Survey of India at work in Upper Burma during the year. No. 3 Party concluded its work in the Meiktila district and then was transferred to Sagaing, where the traverse survey had been completed last year. No. 12 Party carried on work in the Minbu district. Mr. Gibson with a special establishment cadastrally surveyed the irrigated and State lands of the Shwebo district and a detailed survey of similar lands in the Yamèthin district was also carried on.

Cadastral surveys.

SETTLEMENT.

201. The total area in the Mandalay district that had last year been cadastrally surveyed, amounting to 675 square miles or 432,023 acres, was under settlement during the year. It was anticipated that the operations would be completed by the 1st November 1892, but the untimely death of Mr. Westlake, the Settlement Officer, has seriously retarded progress, and it is probable that much of the ground which he traversed may have to be gone over again. In any case new crop-cuttings will be necessary as the harvest of last year was far below the average. The cost of the operations is estimated at Rs. 58,420, being Rs. 86·55 per square mile, or 2·16 annas per acre. The report of the operations in the Kyauksè district last year, written by Mr. Westlake, is now under consideration. No other districts were under regular settlement. But in the Meiktila district, Mr. Thurston, Assistant Commissioner, was employed on special duty towards the end of the year to mark holdings and record tenures and rights in the Thazè township, being the tract of which the cadastral survey had been completed. Myoôk Maung Po U and four Surveyors were also employed for three months in demarcating daing boundaries.

OTHER SURVEYS.

202. In almost all districts the District Survey establishment under the Deputy Commissioner's direction did a considerable amount of useful work in the survey of State lands and of grants.

Nothern Division.

203. In the Ruby Mines 886·4 acres of State land and in Katha 562 acres were so surveyed. In the latter district the total area of State lands surveyed up to date is 8,512 acres.

Central division.

204. In Sagaing the District Surveyor measured 8,215 acres, of which 2,715 acres have been declared State, and steps are being taken to have the remaining 5,500 acres declared State also. In the Lower Chindwin all the State lands were re-surveyed and also 177 acres of fresh land, which were subsequently declared State. In Ye-u 66 circles were demarcated and the State lands were re-surveyed and found to be 484 acres and not 455 acres as previously shown.

Southern division.

205. The Pagan island lands were surveyed and the survey of the Myingyan islands commenced. In Pakôkku 23,545 acres of land, chiefly State, and 19,014 acres of land about to be declared State, were surveyed. In Minbu 6,675 acres of ayadaw and thugyisa lands, and in Magwe 6,791 acres of State land, were surveyed.

Eastern division.

206. In Kyauksè (where the cadastral survey had been completed) the District Surveyors and Assistant Surveyors were employed in surveying the grants, amounting to 6,203 acres, made in this district. These were delineated on the cadastral maps in the usual way. In the Pyinmana district the Surveyor was ill and the outturn of work was unsatisfactory, but maps of State lands were made out.

SPECIAL SURVEYS.

207. In the Upper Burma part of the Thayetmyo district 1,220 acres in the Minhla and Sinbaungwè townships were surveyed.

208. In the Sagaing district a special temporary establishment surveyed 5,222 acres of State land in the Myinmu subdivision at a cost of Rs. 384. In the Pakôkku district surveys of island lands were carried out by thugyis through the agency of hired Surveyors for the assessment of next year's kyun tax at a cost of 1 anna an acre. In Magwe a special Surveyor in March surveyed 1,861 acres of island cultivation at a cost of Rs. 50. The lands irrigated from the Palin chaung were surveyed at a cost of 1 anna an acre to be paid out of the commission allowed for the collection of the water-rate.

No survey work of any kind was done in the Bhamo and Upper Chindwin districts.

209. A Code of Directions to Settlement Officers in Upper Burma and also a Code of Supplementary Survey Rules have been prepared by the Financial Commissioner and have been laid before the Chief Commissioner. Mr. Smeaton hopes that settlement operations may commence in earnest next season. The Cadastral (16-inch to the mile) survey of the Sagaing and Minbu districts is complete, and these districts are now ripe for settlement. It is of very great importance that the long-delayed conversion of the thathameda on the agricultural classes into a land-tax and the adjustment of the thathameda on the non-agricultural classes should be now proceeded with. The Code above referred to provides for both of these measures.

RANGOON:
The 13th September 1892.

W. F. NOYCE,
Secretary to the Financial Commissioner.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, LOWER BURMA.

PART II.

RAINFALL AND HARVEST.

Remarks by Commissioner, Arakan Division.

Akyab.—The rainfall of the past season was abundant and cultivators and others interested in the outturn of the crop were very sanguine as to the result. Hopes, however, were somewhat lowered in October and November in consequence of frequent heavy showers just as the grain was forming. The outturn, however, was a fairly good one, though cultivators were disappointed somewhat, as they had fully anticipated a bumper crop.

Remarks by Deputy Commissioner, Kyaukpyu.

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The rainfall was timely and well distributed throughout all townships of the district.

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Remarks by Commissioner, Arakan Division.

Sandoway.—The rainfall is recorded as 254·12 inches as compared with 204·03 inches in the Akyab and 209·10 inches in the Kyaukpyu district. The rainfall was fairly well distributed in this district, and, although a cyclone passed over the district in November, it did very little damage, though the Deputy Commissioner notes that it reduced the crop from 18 annas to one of 16 annas.

Remarks by Deputy Commissioner, Hanthawaddy.

* * * * *

The following is a comparative statement of rainfall in inches during the period of cultivation for the past two years :—

	1890. Inches.	1891. Inches.
May	14·90	1·79
June	26·73	26·62
July	22·83	30·08
August	15·07	20·72
September	7·10	20·21
October	13·30	1·35
November	0·72	3·02
Total ...	100·65	103·79

Remarks by Deputy Commissioner, Pegu.

THE total rainfall for Pegu shows an increase of over 40 inches, whereas that for Kyauktan remains the same as last year. The fall from June to September was very heavy.

The rain was timely, but broke up a little too early. The harvest has been good, the outturn being a 15-anna crop.

Remarks by Deputy Commissioner, Tharrawaddy.

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The rainfall was considerably above the average in Tharrawaddy and the southern part of the district, and slightly above the average in Gyobingauk and the northern part. In Yegin, the western part, the rainfall was slightly below the average; but inasmuch as there is no wet-weather crop grown in that part of the country the deficiency was immaterial. In other parts of the district, except the extreme north, about which separate remarks will be made, the rainfall, though abundant, was very unevenly distributed, more especially in the northern townships of Gyobingauk and Tapun.

* * * * *

The rains may be said to have been favourable in the southern part of the district and unfavourable in the northern. Again this year, the fifth in succession, the rainfall round Nattalin has entirely failed, and as a natural result, large areas of land have been left fallow in

the Ledon, Kubyu, and Tapun circles. Why this small strip of country should be left almost rainless year after year I cannot explain.

* * * * *

It is probable that the only solution of the difficulty is irrigation. A project to conduct the surplus waters from the Taungnyo through the affected tract of country so that it may be got on to the paddy-fields is now under the consideration of Public Works Department Officers. Whether the plan is feasible or not it is impossible to say without an extensive survey and the taking of levels, but I may remark that the scheme is no new scheme but one that was in actual working order many years ago, but recently owing to natural and artificial causes has ceased to act.

Remarks by Deputy Commissioner, Prome.

* * * * *

No famine, scarcity, or flood was reported during the year; at the same time the supply of paddy was small and prices ruled high.

Remarks by Deputy Commissioner, Bassein.

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The quantity was more than sufficient had it fallen seasonably; unfortunately there was a sudden cessation early in October; the consequence was the crops were partially dried up.

Remarks by Deputy Commissioner, Henzada.

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The rain was pretty well distributed, but for want of rain in October and November crops were short in all the northern townships of this district, rendering slight remission necessary.

Remarks by Deputy Commissioner, Thayetmyo.

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The harvest was scanty owing to the latter rainfall being deficient.

Remarks by Commissioner, Irrawaddy Division.

* * * * *

Thayetmyo.—The October rains were scanty, while the heavy fall in November came too late to do much good. Both Mr. Buckle and I visited the district and satisfied ourselves that the scarcity did not anywhere amount to famine.

Remarks by Deputy Commissioner, Amherst.

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The rainfall of the year was very heavy, and it is only once in ten years or so that 200 inches is reached.

* * * * *

The harvest was not so good as had been anticipated. The area cultivated being much more extensive than in previous years; there was an abundance of grain, but its weight and quality compared unfavourably with that of the paddy of the year previous as did the yield per acre. The cause of this was undoubtedly the late planting out due to inundations and the development of the grain to full maturity being prevented by the long breaks in October.

Remarks by Deputy Commissioner, Mergui.

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The rains were neither timely nor well distributed; deficient in total fall they were too light in the beginning and too heavy towards their close.

Remarks by Deputy Commissioner, Shwegyin.

* * * * *

This year the rainfall was more than average, and chiefly so in Pyuntaza and Kyaikto subdivisions. The crops were not equal to last year's. There was a 16-anna crop. There were general complaints that the grain was lighter than usual. This was attributed to some weeks' dry weather about October.

Remarks by Deputy Commissioner, Salween.

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The season upon the whole was favourable for agricultural operations.

CALAMITIES OF THE SEASON.

Remarks by Commissioner, Arakan Division.

Akyab.—Towards the end of the year cholera and small-pox prevailed in some parts of the district and to some extent interfered with the regularity of the grain supplies to the Akyab market.

Remarks by Deputy Commissioner, Kyaukpyu.

THERE were no calamities of season materially injuring agricultural interests.

Remarks by Deputy Commissioner, Hanthawaddy.

* * * * *

There were 1,112 applications for remission of land revenue on account of damage to crops from drought inquired into by the Township Officers.

To check the correctness of Township Officers' proceedings in remission cases in the Hmawbi township, the Subdivisional Officer obtained lists of applicants for remission, with the numbers and areas of the fields in their respective holdings; with these and the kwin map in his hand he inspected the crops and took notes for comparison with the Township Officers' estimates of the damage sustained. Time was saved, and the state of the crops better observed by this means than if the work had been carried on consecutively by these officers.

In the southern townships of Tuntè and Kungyangôn, where there is no Subdivisional Officer stationed, the Deputy Commissioner examined the damaged crop in 16 kwins of eight circles. As he was unable to complete the whole owing to pressure of other duties in connection with the Central Committee of Departmental Examinations, Mr. Ford, Superintendent of Land Records, was deputed to test the estimate of damage in the remaining three kwins in the Tawku and Kamaba circles, where the remissions claimed were small.

The Deputy Commissioner, moreover, tested the work of the Hmawbi Township Officer and Subdivisional Officer in respect to remissions recommended by them in four kwins in the Hmawbi township.

A number of the applications for remission came from tenants occupying part of a holding, the damage to the crops on the whole of which did not exceed one-third. In such cases, as remission was inadvisable to the owner of the holding, none could be allowed to the tenant. Remissions were recommended in 211 cases, all of which were sanctioned. Seventy-six persons unsuccessfully appealed against the rejection of their applications.

Remarks by Deputy Commissioner, Tharrawaddy.

THERE was no famine in the district during the year 1891-92, but in the circles of Kubyu and Lèdaw, there was considerable scarcity. The paddy crop has failed in a large part of those circles for five years consecutively. The people hitherto in affluent circumstances lived for five years as agricultural labourers in other parts of the district and province, and no doubt also on savings. Now, however, their savings have disappeared, and although they can get work, during several months of the year they are hard pressed for a living just before and at the end of the rains. The Subdivisional Officer, Maung Tun Aung, and the Township Officer, Tha Dun Aung, besides the thugyis, reported that the people were reduced to beggary, and, from enquiries I made, I believe them. The failure of the crop of 1891-92 was the last straw. A road from Nattalin to Damangè was commenced in October to relieve local pressure, only the villagers affected by the continued drought being allowed to work. They were paid at the rate of at first 6 annas and afterwards at 7 annas per 100 cubic feet. The assistance thus rendered was much appreciated by the people, who worked most industriously; only part of the road was completed.

* * * * *

The tenacity with which the Burman clings to his land, and his intensely conservative naure, are well exemplified by the conduct of the people living in the affected tract of country. They hope against hope, and will, I am certain, not relinquish their holdings now covered with kaing grass until the Public Works Department can positively assure them that it is impossible to irrigate their lands.

Remarks by Deputy Commissioner, Bassein.

THERE has been no calamity of so serious a nature as that which affected agriculture owing to cattle disease in the previous year. But a bad epidemic took place to a more limited extent in the Thamandewa, Alegyun, and Pyinkahaing circles of the Ngaputaw township, and in the Myaungmya and Kyagan circles of the Myaungmya township.

Remarks by Deputy Commissioner, Mergui.

THE want of rain in the earlier part of the season caused a partial drought. Wells dried up, particularly in and around Mergui, and much sickness, mostly fever and dysentery,

resulted. The partial drought prevented early sowing. Again, the violence of the subsequent rains flooded the nurseries in many places.

* * * * *

The subsidence of the floods was marked in many places by the appearance of millions of caterpillars. These attacked the damaged paddy, eating it completely down, some of the fields being as bare as a roadway. This plague, fortunately confined to small patches, did considerable harm in Palaw and on the Pakchan. The caterpillars were in turn preyed upon by large flocks of small birds; these eventually suppressed the invaders.

INCREASE OR DECREASE IN CULTIVATION.

Remarks by Deputy Commissioner, Kyaukpyu.

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The cultivable land in the district is not extensive, and it is not likely that a large increase will ever take place.

* * * * *

The holdings have been subdivided so as to be in many cases infinitesimal. To avoid further subdivision, cultivation is carried on to a great extent in rotation, and the villagers like to keep their land in the thugyis' registers in the name of a common ancestor. These date back, not infrequently, to grandfathers and great-great-grandfathers, and, under the circumstances it is surprising that disputes are not more numerous than they are.

Remarks by Deputy Commissioner, Sandoway.

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Had it not been for the cattle disease which unfortunately prevailed from the commencement of the year, there would have been a larger increase in the area under cultivation.

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Remarks by Deputy Commissioner, Hanthawaddy.

PADDY land assessed to revenue shows an increase in area of 14,570 acres, due to pottas falling into assessment, to natural extension of cultivation, and to the survey of Aingkalaung and Bawlé circles by the Field-to-Field Survey by local agency, the latter accounting for 5,000 of the increase. The increase of 4,898 acres under "All other land" may be ascribed to similar causes.

The actual area on which crops were grown is 528,140 acres, made up as follows:—

	Acres.
Rice	4,93,886
Maize	8
Til or gingelly	109
Ground-nuts	132
Sugarcane	412
Tobacco	10
Garden produce	25,193
Miscellaneous crops	8,390

Remarks by Deputy Commissioner, Pegu.

THE area actually cropped was in—

	Acres.
1890-91	7,51,596
1891-92	7,61,931
Increase	10,335
Fallow—	
1890-91	40,371
1891-92	54,574
Increase	14,203

The increase was practically in paddy.

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The area of fallow land has increased from 40,371 to 54,574; this, I think, is due to many cultivators allowing land to lie fallow owing to the want of cattle as the death-rate of cattle is 1,541 more than last year.

Remarks by Deputy Commissioner, Tharrawaddy.

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There is very little waste land fit for rice cultivation left in the district; I think not 5,000 acres.

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The area under tobacco has increased from 2,166 acres to 2,960.

Remarks by Deputy Commissioner, Bassein.

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The increase under paddy cultivation is due principally to the (1) low rise of the river in the southern circles of the Ngathainggyaung subdivision, (2) to the absence of very severe cattle mortality, and (3) to the bund not having been breached for the past two years.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The scarcity in Upper Burma and anticipated high prices had also their effect, and to these we should add the influx of labourers and of plough-cattle from Upper Burma.

Remarks by Deputy Commissioner, Henzada.

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The increase this year under paddy-land is 5,125 acres over that of last year. In taungya cultivation there is a decrease of 434 acres, and under "All other lands" a decrease of 22,139 acres. But this is only apparent and not real decrease; it is owing to miscellaneous cultivation being this year collected after the 31st March, and therefore excluded from this year's returns, whereas it was shown in last year's returns. The increase of 5,125 acres in paddy-land is partly due to Mr. Clancey's survey and partly due to extensions and expiry of pottas falling under assessment.

Remarks by Deputy Commissioner, Shwegyin.

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Cultivation is rapidly spreading in this district, the agricultural resources of which are very great; immigrants are coming in on all sides.

CROPS AND PRODUCTS.

Remarks by Commissioner, Arakan Division.

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Kyaukpyu.—The Kyaukpyu district cultivators appear to have enjoyed the benefit of the improved rates prevailing for paddy and grains that have even been shipped at Kyaukpyu by the British India Steam Navigation steamers for export to Rangoon. In this regard the steamer *Hasty* has been of service in conveying paddy for shipment, and the Cheduba has furnished its quota in this grain export to Rangoon.

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Remarks by Deputy Commissioner, Tharrawaddy.

THE rice crop was, taking the whole district throughout, not particularly good and was estimated at 13 annas.

Remarks by Deputy Commissioner, Hanthawaddy.

PADDY is the principal staple, and a 15-anna crop was harvested. The cultivation of fruits and vegetables is increasing in different parts of the district, especially in the Kôndan and along the railway line and Tuntè. The fruits are chiefly jack, common mango, marian, guava, papaya and pineapple. Oranges also are successfully cultivated by the Shans near Wanetchaung.

Remarks by Deputy Commissioner, Amherst.

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The fruit season was fair but not so good as last year, although fruit of all kinds, especially dorians and oranges, were plentiful.

Remarks by Deputy Commissioner, Tavoy.

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The plant that is grown near the Tavoy town and that was shown as jute and was supposed to be either the *Corchorus capsularis* or *Colitorius,* I find, is not the jute plant of commerce, nor is it the hemp plant known as *Cannabis sativa,* but it is the *Crototaria juncea,* the fibre of which is sold in the market as sun-hemp ဒိုက်ဆန်။ and is used here for making twine and rope.

Remarks by Deputy Commissioner, Mergui.

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The cocoanut plantations round Mergui are infested with beetles, and the crops have latte rlybeen bad.

Remarks by Deputy Commissioner, Shwegyin.

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Kaing (miscellaneous) cultivation is being abandoned partially. Many persons who cultivated kaing two or three years ago were working as hired labourers or tenants on paddy-lands this year.

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The decrease in taungya may be partly attributed to the efforts made to persuade the taungya cultivators to abandon taungyas in favour of paddy-land.

CATTLE.

Remarks by Commissioner, Arakan Division.

Akyab.—There has been a considerable improvement as regards the testing of cattle-death registers during the past year, and this has no doubt had something to do with the apparent increased mortality when compared with the number of deaths reported for 1890-91.

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Kyaukpyu.—In a general way the cattle of the district has been tolerably free from epidemic disease.

There are no cattle-markets in the district, but owing to the prevalence of cattle-disease beyond the district in Upper Burma, cattle have been exported both *viâ* Taungup (in the Sandoway district) and An, thus reversing the usual order of this district purchasing cattle brought into it from Upper Burma *viâ* An.

The district is well suited for cattle-breeding if the people were more energetic.

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Remarks by Deputy Commissioner, Hanthawaddy.

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Cattle mortality during the year 1891-92—

Deaths from—

Rinderpest	287
Anthrax	336
Foot and mouth disease	101
Total ...	724

During the year Maung Tha Din, the Veterinary Assistant, was deputed on special duty in Upper Burma to treat sick cattle and also in the Amherst district of the Tenasserim division. He was away in all 47 days. Tha Din treated 221 cattle, of which 207 were cured, one died, and result of 13 cases is unknown. The total number of days he travelled in the Hanthawaddy district is 213.

Remarks by Deputy Commissioner, Pegu.

NO cattle markets were in existence during the year of report. The number of cattle that died during the year up to the 31st March was 6,125 as compared with 4,584 for the year 1890-91, showing an increase of 1,541 deaths. Deaths occurred from the following diseases:—

	1890-91.	1891-92.
Rinderpest	1,602	1,970
Anthrax	645	871
Foot and mouth desease	144	141
Debility or old age	1,633	2,552
Snake-bite	291	320
Accident	269	271
Total	4,584	6,125

The Veterinary Assistant has been employed in the district throughout the year; he was sent out to places where cattle-disease appeared. The increase in the number of deaths when compared with last year is principally among old cattle this year; this is due mostly to very heavy flood in the eastern part of the district, where cattle had to live in knee-deep water for several months. Several streams as usual were bunded and tanks and wells dug for watering cattle.

Remarks by Deputy Commissioner, Tharrawaddy.

THE mortality amongst cattle in the last three years is as follows:—

1889-90.	1890-91.	1891-92.
5,381	8,244	4,852

THE figures for 1889-90 and 1890-91 I know from many tours in the interior during the last two years to be inaccurate, possibly 10 per cent. less than they should be. The figures for 1891-92 I believe to be fairly accurate; at all events not more than 5 per cent. out. All officers constantly check the registers. I do not think there is a village register in the district which has not been tested twice or oftener in the past year. I also know that there has been comparatively very little disease compared with what there was in 1890-91.

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A draft bill for the enforced segregation of cattle has recently been circulated for criticism, so that it is not necessary to make any further remarks on the subject, save to say that I believe the measure will be hailed with gratitude by all cultivators.

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The cause of about 75 per cent. of the cattle-disease is want of good water.

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Remarks by Deputy Commissioner, Thôngwa.

IT will be seen that there has been a considerable decrease of mortality during the year under report, but the previous year showed an increase of 1,650 or over 76 per cent. above 1889-90. Mortality in Danubyu shows a gratifying decrease this year.

Remarks by Deputy Commissioner, Henzada.

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Almost in every part of the district lands have been set apart for the purpose of grazing cattle and the total area of grazing ground is now 30,843,95 acres reserved and demarcated.

Remarks by Deputy Commissioner, Toungoo.

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With reference to the spread of contagion, it is quite a common occurrence in this district to find the roads to a village blocked on account of cattle-disease in it; the neighbouring villages insist on this. The draft Bill proposed would meet with general approval in this district.

Remarks by Deputy Commissioner, Tavoy.

THERE was no cattle-disease in this district during the year under report.

Remarks by Deputy Commissioner, Mergui.

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There is a small trade in buffaloes with Tavoy and an increasing one across the Siam frontier owing to the large demand for ploughing buffaloes in the Western States, where stocks have been low for some years through disease.

Remarks by Deputy Commissioner, Salween.

THE total value of cattle imported from Siam during the 10 months (April to January 1892) was Rs. 25,604; the value recorded in 1890-91 was Rs. 1,94,475.

This trade is likely to increase as there is ordinarily a large and steady demand for cattle in the plains.

CATTLE-MARKETS.

Remarks by Deputy Commissioner, Hanthawaddy.

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It is questioned whether cattle-markets afford any protection against cattle-theft; my own opinion is that they do if honestly worked, but there is reason to fear that the cattle-market gaungs sometimes play into the hands of cattle-stealers by providing them with passes without the actual production of the cattle. For this reason it may happen that a fraudulently conducted market is the most popular and shows the largest amount of fees, while those conducted on honest principles may, in consequence of being less resorted to, barely pay their expenses.

Remarks by Commissioner, Pegu Division.

Hanthawaddy.—Unfortunately cattle-theft goes on apace in spite of cattle-markets. These markets are doubtless a convenience to the general public.

Remarks by Deputy Commissioner, Tharrawaddy.

THE number of cattle-markets remains the same as last year—nine. I still believe that these markets are a great resort of cattle-thieves. The Thônzè gaung was convicted for giving his brother-in-law a false and forged certificate of sale for two stolen ponies and was sentenced to the inadequate sentence of six months' rigorous imprisonment.

All Magistrates and Police Officers check the counterfoils of certificates of sale and send for witnesses and question them as to the transaction recorded. This has done a little good. During the year some books of certificates of sales were after being numbered and stamped stolen from the duftry's room while the duftry was temporarily absent.

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PRICES.

Remarks by Deputy Commissioner, Sandoway.

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The price of salt was much less than that of the previous year owing to an enormous quantity of salt having been manufactured and left unsold.

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Remarks by Deputy Commissioner, Pegu.

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The prices realized for last year's paddy from opening of the season to date are unprecedented. Large stocks are still in hand, the people having fully realized the escape they had last year by selling outright their stocks, giving no heed for the morrow. This has been done by advice of the District Officers.

Remarks by Deputy Commissioner, Tharawaddy.

THE maximum price reached was Rs. 160 in the month of March. The minimum price during the year was in the month of December, when the rate was Rs. 93.

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At the beginning of 1891 prices were so high that cultivators sold off the whole of their stocks, believing that the rate would, as it had done in the previous year, fall in the middle of the rains. The people found themselves in September, October, and November practically without rice (said to be the first time for 39 years) and had to import from Rangoon.

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All villagers were warned in December that the price of paddy would probably rise very high during the current year and they were recommended to keep sufficient paddy to last till next reaping season. It is satisfactory to be able to note that villagers have accepted the recommendations made.

Of fodder for cattle there is always abundance and to spare; villagers are extensively taking to stacking straw for their cattle.

Remarks by Deputy Commissioner, Prome.

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The salt used is foreign salt and not of native manufacture.

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The prices of paddy were—

	1890-91.	1891-92.
	Rs. A. P.	Rs. A. P.
April	85 8 0	97 0 0
May	83 12 9	94 0 0
June	85 0 0	95 0 0
July	93 9 0	100 0 0
August	93 0 0	129 0 0
September...	82 8 0	133 0 0
October	76 4 0	152 0 0
November...	70 6 4	152 0 0
December...	70 0 0	105 0 0
January	70 8 0	105 0 0
February	77 8 0	133 0 0
March	86 6 4	132 0 0

This shows pretty well what a hard year it has been for the average Burman, whose crops have failed. Given another bad year and we shall have a large exodus from some parts of the district or else a change of crop.

Remarks by Deputy Commissioner, Thôngwa.

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The price of salt remained constant. But little is now supplied from local manufacture, the total amount made at the only place in the district where the industry still survives being only $1,379\frac{7}{10}$ maunds.

Remarks by Deputy Commissioner, Toungoo.

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It is feared that cultivators have not kept a reserve stock sufficient to meet the demands of the district until the next crop is in.

DISTRICT SURVEYORS AND THUGYIS.

Remarks by Deputy Commissioner, Northern Arakan.

ON the Lemru side of the district the taungya tax was this year collected by three taungwins instead of as in former years by the Lower Lemru thugyis; the experiment worked well.

Remarks by Deputy Commissioner, Kyaukpyu.

THERE were 49 thugyis in the district as compared with 50 in the previous year. One vacancy occurred owing to the death of the thugyi of Pandawbyin circle. The Minyat circle was separated from the Nyaungbinhla and Madegyun circles as the thugyi reported the area assigned to him to be too large. This gave an opportunity for trying the collection of revenue by ywathugyis in two circles, Kyaukpyuhaung and Minyat, containing, respectively, five and six ywathugyiships. They collected the land revenue without difficulty.

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The circles had a revenue inspector each as they were situated at some distance from each other. Under the orders of the Commissioner, the commission on collections was divided in the ratio of 7 to 3, the ywathugyis getting 7 per cent. and the revenue inspectors 3.

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Land revenue in the district can always be collected without difficulty, but there are a large number of persons who decline to pay capitation-tax, and it is therefore necessary to defer judgment until it is seen how the scheme works with that branch of revenue.

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The ywathugyis in the circles selected are all too illiterate to be able to do anything themselves in the way of clerical work.

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Remarks by Commissioner, Arakan Division.

Kyaukpyu.—It is very desirable in every way that the Kyaukpyu district should be surveyed and the rates revised. This is specially necessary in the northern part of the district and Cheduba.

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Remarks by Deputy Commissioner, Sandoway.

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Of the 21 thugyis reported in the report for 1890-91 three thugyis were retired under the 55-years rule and four others were, as anticipated in my last revenue report, removed for inefficiency and neglect of duty. No new thugyis were appointed in place of those who were retired and removed, but the collection of revenue by ywathugyis was introduced in the circles vacated by them.

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The ywathugyis of Singaung, Zadibyin, and Letweanauk circles having been appointed from the 1st April 1891 have collected all kinds of revenue whilst ywathugyis in other circles have collected land revenue, net-tax, and salt composition duty only.

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Except in the Central township the revenue collected by them was ordered to be paid into the Gwa and Taungup treasuries, respectively, owing to the long distances of their villages from headquarters—three to five days' journey.

The revenue assessment-rolls were prepared by revenue inspectors and forwarded to headquarters through Myoôks, and the cost of writing tax-tickets was borne by Government. At present the revenue inspectors have to do a good deal of the clerical work, such as the preparation of rolls, which should properly be done by the headmen; but this will be gradually altered in time as the latter get accustomed to their duties.

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The proportion of commission payable to ywathugyis and headmen in Singaing, Zadibyin, and Letweanauk circles are 7 and 3 per cent., respectively, and in the remaining circle, 5 per cent. each. When the system is introduced throughout it should be possible so to re-arrange the charges as to give the headmen everywhere not less than 7 per cent.

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The collection of capitation-tax was made with remarkable celerity.

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There is no doubt that the collection of revenue by ywathugyis is a success in this district.

Remarks by Deputy Commissioner, Rangoon Town.

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Four out of the seven thugyis are duly passed candidates, while the other three hold their appointments under the old rules, having been exempted from the operation of the rules now in force. Two of the thugyis, namely, Maung Thet Pyo and Maung Shwe Yit, have exceeded the age of 55 years and have both been granted extensions until March next. They are well able to carry on their duties, and have, along with the other thugyis, rendered much useful service during the past year. Their collections have been prompt and regular, and their demand books show no outstandings against them. Moreover, they have, during the year under report, wiped off completely the old outstanding on account of the late thugyi, Maung Pe's defalcations, which amounted in all to Rs. 8,199-12-3, and for which they were held responsible under their security bonds.

Remarks by Deputy Commissioner, Bassein.

THERE is no district surveyor. There were 48 thugyis during the year of report. The rules for the appointment of thugyis are followed out.

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The really good men are in a minority.

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The uncertainty of their position in view of the proposed system of ywathugyis has, I think, unsettled their minds all round.

Remarks by Deputy Commissioner, Thayetmyo.

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The district surveyor's time has been principally occupied in the survey and demarcation of "ayadaw" lands in the Upper Burma portion of the district.

Remarks by Deputy Commissioner, Amherst.

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No less than 16 thugyis retire on superannuation on the 1st April 1892. An attempt will be made to gradually introduce the system of collecting revenue by ywathugyis into these circles. Ywathugyis have been selected and appointed for every village or group of villages throughout the district during the year under report. It is extremely doubtful whether the system of collecting revenue through this agency will prove successful in the Amherst district. There are insuperable obstacles in the way and the system will certainly effect no saving on the present one. Many items of cost, such as increase to police for guarding and escorting treasure having been hitherto omitted from the calculations.

Remarks by Deputy Commissioner, Tavoy.

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The collection of the revenue by the ywathugyis in Kadetgyi circle was a success; but not so in the Karen circles as they had scarcity and other difficulties to contend with. There are two thugyis who have not qualified within the prescribed period, and they have been made to resign, so these circles as well as another one (where I have removed the acting thugyi) will be placed under ywathugyis, who for the future will collect the revenue.

Remarks by Deputy Commissioner, Toungoo.

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The thugyis for the most part are qualified and competent men.

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The district surveyor, Maung Gyi, was appointed on 1st December 1890. He was sent out to Minbôn circle with the Township Officer to divide that circle into 50 blocks under village headmen appointed in the place of the taikthugyi.

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There are 24 thugyis in this district and 56 village headmen appointed to col' ct revenue in Minbôn (50) and Thagaya (6) circles.

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Remarks by Deputy Commissioner, Salween.

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I deputed the second judicial clerk, Maung San Lin, to visit every village in the Kadaingti circle and test the capitation-rolls. The result was that Rs. 500 unassessed capitation-tax was collected in this circle alone.

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It was found impossible to abolish the taikthugyi system in this district owing to the illiterate condition of the headmen, none of whom can read.

Remarks by Commissioner, Arakan Division.

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Sandoway.—Mr. Houghton deserves great credit for his administration of his district and for the pains he has taken to introduce this village system on a sound footing.

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SURVEY AND BOUNDARY DEMARCATION.

Remarks by Deputy Commissioner, Rangoon Town.

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It may be mentioned here that, owing to the absence of proper boundary-marks of suburban holdings in particular, it is absolutely impossible to maintain a proper supervision and prevent unauthorized encroachments on Government lands. A demarcation survey and the fixing of permanent boundary-marks of the various holdings already alienated is urgently called for and will alone remedy the evil complained of.

TESTING SUPPLEMENTARY SURVEY WORK AND PRESERVATION OF SURVEY MARKS.

Remarks by Deputy Commissioner, Hanthawaddy.

THE attention of all officers testing supplementary survey operations were given to the survey marks and their existence and condition noted. The recent orders of the Director of Land Records regarding the preservation of these works by raising mounds of earth with a post in the centre over all survey marks existing have been fully carried out.

Remarks by Deputy Commissioner, Pegu.

AN area of 19,000 acres was surveyed and demarcated into 25 acre blocks in the Kamase circle; out of this area about 16,000 have already been allotted and the balance will very likely be taken up in the course of a few days. The survey fees obtained for land allotted more than cover the cost of survey.

Remarks by Deputy Commissioner, Bassein.

THE following circles, namely,—

Kwinbaukgyi,	Zyebyuzeik,
Kyagan,	Alegyun,
Lebyauk,	Pyinkahaing,
Thamandewa,	Myittaya,
Thingangyan,	Payahla, and
Thôngwa,	Heingy

in the Myaungmya and Ngaputaw township have been demarcated and (partially) cadastrally surveyed during the year of report.

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Of the circles partially surveyed an area of 230·94 square miles were for the first time brought under supplementary survey.

Remarks by Deputy Commissioner, Henzada.

OUT of 47 thugyis in the district of Henzada seven thugyis did their survey and demarcation work without the assistance of their taiksayès.

Remarks by Deputy Commissioner, Tavoy.

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Mr. Littlewood makes the increase in cultivated land in four circles near the town of Tavoy, the area of which has been worked out roughly, as over 10 per cent. on the thugyi's measurement.

Remarks by Deputy Commissioner, Mergui.

THE Field-to-Field survey commenced operations in December.

RECORDS.

Remarks by Deputy Commissioner, Bassein.

THE records in thugyi's possession are kept in tin-lined almirahs provided for that purpose.

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At the beginning of the year very few thugyis had set apart a room for office, and as they were uncertain as to their prospects in consequence of the question of abolishing thugyiships, the Superintendent, Land Records, had the utmost difficulty in getting the thugyis to provide an office room in their houses for the proper and safe custody of their records. But before the rains were over every thugyi was induced to set apart an office room and racks, and extra almirahs were provided by the thugyis themselves for the proper arrangement and safe custody of records; they are now in good condition.

LAND REVENUE ROLLS.

Remarks by Commissioner Arakan Division.

Kyaukpyu.—With respect to the Deputy Commissioner's remarks regarding the numbering of tax tickets, his explanation of my ruling is not quite correct. What I ruled was as follows: "Every distinct plot of land is a holding, but there is no objection (and in fact it is done in Akyab and other districts) to several holdings being shown separately in one tax receipt if they fall within the same kwin, the whole demand being totalled up."

(2) "For the purposes of the Administration report, it is usual in Akyab to treat all holdings falling on the *same* "kwin as one holding."

Remarks by Deputy Commissioner, Kyaukpyu.

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The rolls were checked in the revenue office and were generally found accurate. The tax tickets numbered 1,00,780. This is due to the practice which has prevailed in the district of using tickets for each plot of land. The Commissioner has ruled that, though each plot of land is a holding, the revenue on such plots should be added together and one ticket issued for all the plots belonging to one cultivator in one kwin.

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Remarks by Deputy Commissioner, Pegu.

IN all circles the land revenue-rolls were punctually submitted.

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Remarks by Deputy Commissioner, Bassein.

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The land revenue-rolls in every instance this year were submitted punctually before 15th February; these were all found to have been examined by the Township and Subdivisional Officers.

Remarks by Deputy Commissioner, Mergui.

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The thugyis, with few exceptions, are uneducated men, and labour under great disadvantages, being Burmans and the population mainly non-Burman. In four circles two entirely different dialects of Karen are spoken; in four others Siamese, Malay, and Chinese are the only languages known.

Remarks by Deputy Commissioner, Toungoo.

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There was some difficulty in preparing the assessment-rolls for Minbôn circle, the most important one in the district. The circle at the commencement of the year was placed under the village headmen.

Remarks by Deputy Commissioner, Shwegyin.

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The capitation-tax assessment-rolls were carefully checked by Township Officers and Subdivisional Officers everywhere, and large sums added to the assessment by the supplementary rolls prepared in consequence.

TRANSFERS OF LANDS AND PARTITIONS.

Remarks by Deputy Commissioner, Hanthawaddy.

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The sales increased by 4,572 acres, or 16 per cent., and the land held under mortgage by 3,981 acres, or nearly 18 per cent. The increase in the quantity of land held by tenants shown in the following paragraph, and the increased business done in the offices of the Registrars of Deeds throughout the past year prove that cultivators are parting with their land with increasing rapidity to persons who assume the position of landlords.

Remarks by Deputy Commissioner, Prome.

	1890-91. Acres.	1891-92. Acres.
Area sold	4,655 ...	6,638
Mortgaged	3,008 ...	6,515
Redeemed	3,400 ...	1,083
Otherwise transferred	1,981 ...	2,554

The number of tenants in the district is 2,629, of whom 337 have been in occupation over 5 years. The rates they pay average Rs. 7·87, being about seven times the average Government revenue.

Remarks by Deputy Commissioner, Bassein.

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In the previous year the number of acres mortgaged reached 2,684 only, and even this was then reported as abnormally high. This year there is again an increase of more than one-third, while redemption has remained stationary. Unless this is the result of better reporting and check, the matter is one for thought.

Remarks by Deputy Commissioner, Amherst.

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Cases of sales of land have been very numerous, and in 90 per cent. of the cases the land is sold at the instance of the Native of India and passes from the possession of the native of Burma. The statistics furnished are not reliable, but everywhere it is clear, and especially within 10 miles of the environs of Moulmein, that the processs of expropriation of the cultivating population is going on and the cultivators are alienating their land to money-lenders.

TENANT OCCUPANCY.

Remarks by Deputy Commissioner, Hanthawaddy.

THERE were 4,247 tenants, and the area held by them is 94,074 acres against 81,959 acres last year, or an increase of 15 per cent. nearly. The incidence per acre of the total payment is Rs. 7·68 against Rs. 5·83 in the previous year.

The increase in the average rent paid by tenants from Rs. 5·83 to Rs. 7·68 per acre is strikingly indicative of the progress made in the alienation of land from the cultivators who are now competing in increased numbers for the privilege of occupying the land as tenants. The tenancy is from year to year. Leases are unknown, and it is uncommon to find a tenant occupying the same land for many years in succession.

Arable land, suitable for letting to tenants has become a good investment for capitalists, and the value of land has in consequence increased and is likely to go on increasing as long as this process continues, and the occupation of landlord is safe and lucrative; but it is, in my opinion, against the interests of the country and the people that the agricultural class should be deprived of the ownership of the land, and legislation seems called for to restrain the present facilities of transfer. It was not the intention or in the contemplation of Government, when fixing the assessment at such a figure as would permit the agricultural peasant to live and thrive upon his land, that another class named landlords or middlemen should step in between Government and the cultivating landholder, and reap the whole advantage of these low rates of assessment.

Remarks by Deputy Commissioner, Pegu.

THE number of tenants increased from 6,535 to 6,598. The area occupied by tenants increased from 220,531 to 246,185. The increase is mostly in Kawa and Kyauktan townships. In this district a good many of the landlords are Rangoon money-lenders.

Suits for rent increased from 24 to 32 in the year under report.

Remarks by Deputy Commissioner, Tharrawaddy.

DURING the year of report 42,163 acres were sub-let to 4,870 tenants as against 34,880 acres to 4,122 tenants in 1890-91.

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The incidence per acre of rent plus revenue was Rs. 8·18 as against 5·73 in 1890-91.

Remarks by Deputy Commissioner, Bassein.

THE number of tenants who have rented land amounted to 5,066. The number of tenants increased by 1,080 when compared with last year. The increase has been steady, but this is the largest known. All these statistics appear to point in the same direction and show that the Agriculturists' Relief Bill lately under consideration is much needed.

Possibly this year the increase, so far as tenants are concerned, may be due to a greater influx from Upper Burma of persons driven down by scarcity.

Remarks by Commissioner Irrawaddy Division.

Bassein.—There were more tenants available in the shape of immigrants from Upper Burma.

Remarks by Deputy Commissioner, Amherst.

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When land is attached and sold by order of the Judge of Moulmein no intimation is given to the Deputy Commissioner of the Amherst district.

GRAZING-GROUNDS.

Remarks by Commissioner, Arakan Division.

Akyab.—Fifty-five grazing-grounds were allotted with an area of 7,848 acres, making a total of 285 grazing-grounds with an area of 53,152 acres for the whole of the district. The 55 grazing-grounds have been demarcated by posts of various kinds, but I think a better plan would be to raise small mounds of earth and bury in them a small pipe.

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I doubt very much the use of reserving those large grazing-grounds. I think cattle are better cared for and better cattle are reared by restricting the area of grazing-grounds to small areas near the villages, or by not permitting cultivators extending over a whole kwin, reserving the portion along the creeks, &c., for grazing and cattle paths.

Remarks by Deputy Commissioner, Sandoway.

DURING the year two pieces of land, measuring 363 acres 12 annas and 72 acres 3 annas were reserved as grazing-grounds in the central and southern townships. Both pieces were ill-adapted for cultivation. Besides these new grazing-grounds there are three other ones, which were allotted in the neighbourhood of Sandoway with an area of 21 acres 6 annas. The boundary-posts of these grazing-grounds are in good order.

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Remarks by Deputy Commissioner, Tharrawaddy.

DURING the year 1891-92 *thirty-five* grazing-grounds were reserved, having an acreage of 4,870 acres. The total area now reserved is 42,276 acres, divided into 353 grazing-grounds. The reservation effected during the year completes the area required for the present.

Remarks by Deputy Commissioner, Thôngwa.

TWENTY-ONE grazing-grounds were reserved during the year with an area of 4,600·56 acres, bringing up the total area reserved to 23,311 acres. All except two of these were reserved in consequence of Settlement Officer's recommendations. The process of reservation will continue for a year or two more, as all the above 21 were in the north of the district, and the other portions which come under settlement in the current year have still to be attended to.

Remarks by Deputy Commissioner, Bassein.

IN the settled circles of the district there are 669 grazing-plots, comprising a total area of 122,175 acres, allotted under the *Burma Land and Revenue Act.* All of these have been demarcated, and the pipes are well mounded to prevent damage.

Remarks by Deputy Commissioner, Henzada.

DURING the year under report 35 plots of land containing 1,792·85 acres in area were allotted and the final orders issued.

Remarks by Deputy Commissioner, Shwegyin.

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DURING the year seven grazing-grounds were allotted with an acreage of 2,188·87. At the end of the year there were 37 with an acreage of 26,841·92.

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The people entitled to use the grazing-grounds, old and new, are in all cases prepared to subscribe the costs of permanent demarcation.

REVENUE DEMAND.

Remarks by Deputy Commissioner, Akyab.

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There has been an increase of 17,012 acres in the area assessed, due to the expiry in the year of report of exemption periods on potta grants issued in previous years, and to the more correct registration by the holding surveyors employed by the Land Records Department in nine circles, which were outside the settled tracts during the year.

The increase in the demand is accounted for by the fact that the area under assessment has increased. Another reason is the enhancement of rates on certain grants (made under the Waste Land Grant Rules) in accordance with the terms of the leases.

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The land revenue actually credited in the treasury in the year of report was Rs. 11,78,597. The several items of which this sum is made up are as follows :—

	Rs.
(*a*) On account of outstandings of 1890-91	1,52,914
(*b*) Advance collections of 1892-93	5,824
(*c*) Collections on account of the year of report	10,19,859
Total ...	11,78,597
The collections of land revenue in the year of report on account of the demand of the year were	10,19,859
Advance collections in 1890-91	1,816
Net demand of 1891-92 ...	10,21,675

Remarks by Deputy Commissioner, Sandoway.

THE whole amount of revenue demand was collected before the 31st March 1892 Besides the above sums the outstanding balance of revenue, Rs. 742, for 1890-91 and the sum of Rs. 370 for 1889-90 were collected during the year.

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Remarks by Deputy Commissioner, Rangoon Town.

THE total area of land assessed during 1891-92 was 3,966 acres, against 4,015 acres in the last preceding year, thus showing a decrease of 49 acres. This was brought about by a decrease of 73 acres under paddy cultivation, resumed by Government for reclamation and Railway proposes, and an increase of 24 acres under "orchard and garden produce."

Remarks by Deputy Commissioner, Hanthawaddy.

THE total area assessed was 528,139 acres. The gross demand on account of land revenue for the year amounted to Rs. 11,26,228, as against Rs. 10,91,134 in the previous year. Added to the arrear balance of Rs. 65,767 from the preceding year, the whole amount for collections come up to Rs. 11,91,995, of which Rs. 10,631 were remitted, leaving a net sum of Rs. 11,81,364 for realization. Rupees 11,48,359 were collected during the year, leaving a balance of Rs. 2,282 to stand over.

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The whole demand up to the 31st March was practically collected, with the exception of small sums in respect of which proceedings were going on in the Courts, and revenue due on a waste land grant, the owner of which could not be found, and had eventually to be advertised for with a view to proceedings for the resumption of the grant. The outstanding shown against Hmawbi circle at the close of the year, and more than half that against Tuntè were actually in the hands of the thugyis, and paid in on the following day, bringing the uncollected arears below Rs. 1,000. Every effort was made by officers throughout the district to the call for the early collection of revenue.

Remarks by Commissioner, Pegu Division.

Hanthawaddy.—The collections show a marked improvement as compared with the previous year. Had Township Officers, however, shown a little more energy and exercised a closer supervision, the outstandings would have been nominal, if any.

Remarks by Deputy Commissioner, Pegu.

AREA assessed, 809,076 acres, including 580 acres of taungyas; number of fruit-trees assessed, 1,077. The gross demand amounts to Rs. 14,88,180, the whole of which amount, as well as the outstanding balance of last year, Rs. 27,976, was collected before the 31st March 1892, leaving no balance outstanding at the end of the year 1891-92.

* * * * *

The gross demand is Rs. 27,681 greater than last year; the increase is owing to extension of cultivation and expiration of the period of exemption for pottas in part, but chiefly to the raising of rates of assessment in three circles of the Payagalè township.

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Remarks by Commissioner, Pegu Division.

THE Pegu district is the only district in this division that completed its land revenue collections within the year. Considering that revenue amounted to nearly 15 lakhs, the result is very creditable to the Deputy Commissioner and all his officers.

Remarks by Deputy Commissioner, Amherst.

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The initial demand for 1891-92 was Rs. 7,51,720 as against Rs. 7,14,185 in the year previous; deducting Rs. 5,537 for 1891-92 and Rs. 624 for 1890-91, respectively, being amounts remitted, we have a net demand of Rs. 7,46,183 for the year under report as against Rs. 7,13,561 in the previous year, or an increase of Rs. 32,622. The increase would be larger still, but the demand for kaing cultivation is excluded this year, whereas it was included in the demand of the year previous.

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The balance remaining on the 31st March 1892 was Rs. 2,420 only as against Rs. 1,15,351 on the 31st March 1891, showing a decrease in the outstandings of no less than Rs. 1,12,931. This sum of Rs. 2,420 is, however, only an apparent balance. For, of this amount, Rs. 2,242 represents an outstanding from 1888-89, ordered to be recovered from two Myoôks, for the recovery of which, however, this district is not responsible. This leaves a balance of Rs. 178, which was remitted a few days after the close of the financial year. Practically, therefore, the entire land revenue was collected and paid into the treasury before the 31st March 1892, a result, I believe, never before attained in this district.

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The increase in the fallow area was in four townships—Yelamaing, Gyaing-Attaran, Haungtharaw, and Salween-Hlaingbwe. In Yelamaing the land was fallow owing to the loss of cattle, the mortality being very great. In the other three townships the increase is due to the lengthy period during which the ground was submerged, owing to abnormally high floods, which prevented all agricultural operations. In Gyaing-Attaran also there was some mortality among the cattle, sufficient to check the culture of land; moreover, the people of this township were much harassed by small-pox during the year.

Remarks by Deputy Commissioner, Toungoo.

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The revenue was collected and paid into the treasury before the end of March 1892.

Remarks by Deputy Commissioner, Shwegyin.

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The punctual collection this year is attributable—

(i) to the fact that there were no surveys to delay the issue of land revenue assessment-rolls, which led to the heavy balance last year;

(ii) to the fact that the Financial Commissioner and the Commissioner insisted on punctual collections. Knowing how easy it was for the people to pay, I had no scruples in meeting their wishes and encountered no obstacles more formidable than the natural indolence of the thugyis which was happily overcome.

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The land revenue on "kaing" land was demanded and almost all collected before 31st March 1892.

REMISSIONS AND SUSPENSIONS OF LAND REVENUE.

Remarks by Deputy Commissioner, Hanthawaddy.

(*a*) OUT of the demand for the year, remissions amounting to Rs. 9,731 were granted on account of drought.

(*b*) Out of the balance of Rs. 65,767 outstanding from the previous year, Rs. 28,869 were remitted on account of floods, erroneous assessments, and amounts irrecoverable, sanction for which was not obtained in time for entry in the accounts of that year. Three out of the four townships suffered from drought owing to the sudden cessation of the rains at too early a period of the year.

One thousand one hundred and twelve applications were put in for remission, but the anticipated damage was much reduced by the fortunate occurrence of rain during November, which restored the greater part of the crops not already past recovery, and the number of cases eventually recommended for remission amounted to only 211. The Township Officers concerned and the Subdivisional Officer of Insein inspected the damaged crops most carefully, field by field, and I can vouch for the fact that no undue liberality was shown to the cultivators prejudicial to the interests of Government. Any remarks to the contrary by the Director of Land Records arose, I understand, from his not knowing clearly which were the holdings recommended for remission as distinguished from those in respect of which the applications were dismissed.

More care was taken in the preparation of the remission cases and punctuality in their submission than last year.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Applications for remission were well dealt with by Mr. Blake, Subdivisional Officer of Thayetmyo, while they were badly handled by Mr. Bonus of Myedè and his Myoôk Maung Nè Dun. Mr. Bonus took no interest in his work, and his only anxiety was to return to Bombay. All the official pressure possible was applied to these indolent officers, but they failed to respond to it.

COLLECTIONS AND BALANCES UNCOLLECTED AT THE END OF THE YEAR.

Remarks by Deputy Commissioner, Akyab.

THE land revenue assessment-rolls were all brought into the Deputy Commissioner's office in time to admit of the tax-tickets being issued on much earlier dates than in previous years, and, acting on the stringent orders issued to them for the speedy collection of the revenue, the thugyis without exception worked hard and the total demand was paid into the treasury by the 31st of March.

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During the year of report the system of collecting revenue by ywathugyis was introduced in the Thimbôndan circle of Urittaung township, Satyogya circle, of Akyab township, and in part of the Kyawshin circle, Pauktaw township.

In the Thimbôndan circle the following four ywathugyis collected the whole of the land revenue, Rs. 11,028-4-4, before the end of 1891-92, namely,—

	Land Revenue. Rs. A. P.
(*a*) Nga Me Aung	1,631 13 3
(*b*) Tun Hla Aung	2,701 10 5
(*c*) Tha Bôn	3,042 4 2
(*d*) Maung Tun	3,652 8 6
Total ...	11,028 4 4

Besides this ywathugyi Nga Me Aung collected capitation-tax, Rs. 492-8-0. In the previous year the thugyi could not complete the collection of land revenue till the 31st March, but in the year of report the collections by four ywathugyis were completed by the 15th of March.

In the Satyogya circle six ywathugyis collected the whole of the land revenue, amounting to Rs. 15,406-1-9, and there were no outstandings at the close of the year. In the year previous the outstandings of this circle were Rs. 1,624.

The collections made were by the following ywathugyis:—

	Rs. A. P.
(*a*) Pataw Re	2,127 9 0
(*b*) Nga Pyu Than	1,610 9 8
(*c*) Chiza Aung	2,159 12 8
(*d*) Maung U	3,285 3 0
(*e*) Tun U	2,524 3 9
(*f*) Tin Me	3,698 11 8
Total ...	15,406 1 9

Two ywathugyis were made to collect revenue in a portion of the Kyawshin circle, and the collections made by them were as follows :—

	Land Revenue.		Capitation-tax.		Total.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
(*a*) La Paw ...	1,315 13 0	+	572 8 0	=	1,888 5 0
(*b*) Chin Re ...	2,099 0 7		...	=	2,099 0 7
Total ...	3,414 13 7	+	572 8 0	=	3,987 5 7

The land revenue was collected before the 31st March.

The experiment is only confined to a little more than two circles, and the work done by the thugyis during the year has been remarkably good.

Remarks by Deputy Commissioner, Kyaukpyu.

THE whole demand was paid in by the 31st March as against Rs. 59,292, land revenue outstanding in the previous year. The more expeditious collection of land revenue may be ascribed to—

(i) punctuality being insisted on in the submission of the rolls. As pointed out above they were all in by the 8th February 1892, and tax tickets issued by the 13th of the month;

(ii) the thugyis being required to pay in half their revenue by the end of February.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE collections of land revenue during the year were Rs. 11,48,359 of the net demand including balances, leaving a balance of Rs. 2,282 for collection in the following year. Deducting fresh assessments made after the 31st March, amounting to Rs. 604, the aggregate of corrections of errors in measurements, only Rs. 1,678-7-0 of the total amount for collection were outstanding, and of this Rs. 706 were in the hands of Township Officers and was paid into the treasury next day. It was all fairly and honestly collected, thugyis having been warned by my circular order, dated the 18th December 1891, against fictitious returns by payments of money before it was actually collected.

It was practically found impossible to realize the whole amount within the year in all cases in which proceedings have to be taken. In the first place the thugyi has to make a demand. If that is not paid, he must serve a notice and wait for 10 days before instituting proceedings in the Court of the Myoôk. Then another notice has to be issued by the Myoôk calling on the defaulter to appear by a certain day, after this the Myoôk must proceed to the village in which the defaulters' land is situated, make enquiries as to whether he possesses the right of a landholder, then notify for 10 days before the land can be sold and the arrears realized.

The thugyis and the Township Officers are at this period as busy as can be, collecting money and assisting, and have not much time to attend to these proceedings. The duties imposed on Township Officers in connection with the collection of the revenue laid down in Circular No. 1 of 1888 have been strictly enforced both in the collection of land revenue and capitation-tax.

Remarks by Deputy Commissioner, Pegu.

NO outstandings on 31st March 1892.

Considering that the demand showed an increase of Rs. 27,681, the rapid collections of such heavy revenue shows good work on the part of all Revenue Officers.

The good prices obtained for paddy this year in a great measure was the cause of revenue being collected so quickly as sales were made early, and the cultivators were thus in a position to pay the revenue demand when asked for. Township Officers no doubt exerted themselves more than usual to get in the revenue, owing to stringent orders issued on the subject in accordance with the Financial Commissioner's instructions.

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Remarks by Deputy Commissioner, Tharrawaddy.

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Collections are easy throughout the district, except in the Kubyu and Lèdaw circles, where some difficulty was experienced in realizing the demand. In the rest of the district the revenue hardly touches the cultivator, who was getting this year Rs. 120 per 100 baskets and had to pay a revenue at the outside of Rs. 8 per 100 baskets.

Remarks by Deputy Commissioner, Bassein.

THIS very satisfactory result was no doubt due partly to the energy shown by Captain Pritchard and his subordinates and partly (and I think principally) to the abnormally high

prices of paddy this season. Such as it was some thugyis (though not to the same extent as usual) had to borrow to pay in time, trusting to recovery from cultivators afterwards.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The Deputy Commissioner may be thinking of mayin revenue, which should not have been demanded till after the close of the year, otherwise thugyis can only have had to borrow in isolated cases in order to avoid the consequences of their own indolence or as a matter of speculation. I know, however, that the thugyi of the remote circle of Gwaletya (since transferred to Sandoway) paid in some of his revenue in advance because he could not possibly return to Bassein before the 31st of March.

Thayetmyo.—There was no reason why the balance of Rs. 518 outstanding on the 31st March 1892 should not have been either collected or remitted. For it Mr. Bonus is to blame. Mr. Bonus was quite surprised when I inspected the working of his office and gave expression to displeasure at the mistakes discovered. He said that "in Bombay Commissioners never inspected."

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Mr. Bonus was the only Subdivisional Officer in the Irrawaddy division who neglected his work in this particular.

Remarks by Deputy Commissioner, Tavoy.

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This year I took the precaution to have all the thugyis' assessment-rolls ready by the 15th January, and I sent the Township Officers round with the thugyis to see that they collected the revenue properly and expeditiously, and the consequence was I got the whole of the land revenue in by the 29th February, that being only 14 days after it was actually due.

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All the capitation-tax for 1891-92 was collected by the 31st December.

Remarks by Deputy Commissioner, Mergui.

THE thugyis were a little late in the preparation of their assessment-rolls in most cases, yet the whole revenue was in before the 25th March. This extraordinary result is due to the pressure brought to bear on the Township Officers, though it was not effected without a considerable strain on everybody.

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The only circle in which collections by ywathugyis has been sanctioned was Kabin in the Myoma township. Here, owing to the removal of the thugyi just as the assessment was due and no taiksayè having been appointed, a little difficulty was experienced. However, the Kalwin thugyi, whose collections were completed early, was called down to assist, and the work was completed in time. Unless the Government is prepared to pass early orders as to the employment of taiksayès, it will be difficult for District Officers to get in their returns and revenue in time: ywathugyis, however willing, are as yet ignorant of the work, and in many parts of the district are unacquainted with Burmese. There is not so much difficulty about payment as the villagers have always their money ready; the difficulty will be to get the rolls prepared and the tickets issued in time.

Remarks by Deputy Commissioner, Shwegyin.

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Speaking generally, it may be said the collections were easy. The only difficulty was with some of the land measured by the holding surveyors last year. Some of the people declared their lands were over-measured and over-assessed. This was not always found to be the case when further enquiries were made.

Remarks by Deputy Commissioner, Salween.

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There was no balance outstanding at the end of the year 1891-92.

The land revenue collection is generally made without difficulty.

Remarks by Deputy Commissioner, Pegu.

REPORTS have been received from almost all the thugyis of this district, and an opinion thereon has been submitted by Subdivisional Officers. I find that the thugyis are unanimous in stating that no portion of the revenue (capitation and land tax) for the year 1891-92 was collected by ywathugyis.

The ywathugyis have, however, been utilized to distribute the notices of demand on the cultivators within their jurisdiction, and they have been used to facilitate the early

collection of revenue by reminding and stirring up all persons inclined to be backward in paying in their revenue: the names of such persons were submitted to the ywathugyis for that purpose. The ywathugyis rendered material assistance in hurrying backward payers, but the taikthugyis all state that no tax tickets were issued to them, neither was any money actually collected by them.

LOWER BURMA VILLAGE ACT.

Remarks by Deputy Commissioner, Tavoy.

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The revenue was collected by the village headmen in three different circles in Kadetgyi, a small Burman circle, where there are two village headmen, and the two Karen circles of Taungbyauk and Kalyaung, where there are several groups of villages under Karen headmen who cannot write Burmese. As it was the first year of their collecting revenue I had the capitation-tax assessment-rolls prepared for them. The Burman headmen collected their tax in a very short time and also from a few persons whose names had been omitted.

The Karens had great difficulty at first, because there was a scarcity amongst them, but they were allowed to wait until December, when all capitation-tax was paid in.

As the village headmen of Kadetgyi did not know how to fill in the land assessment-roll I sent the district surveyor down there, who made it out for them and measured up the kwins; he made an increase of 168·93 acres on last year's returns.

YWATHUGYI SYSTEM OF REVENUE COLLECTION.

Remarks by Deputy Commissioner, Toungoo.

THE Thagaya circle has now been for two years under village headmen; the revenue has been promptly collected and paid in. This year the Minbôn, the most important and largest revenue-paying circle in the district was similarly experimented on; the result was most satisfactory. Of course it has entailed extra work on the Akunwun and Township Officer, who have had to make up the rolls and returns. The collections of the circle show an increase and the amounts were collected and paid in very promptly as soon as the tickets had been issued. I should much like to see the system in force throughout the district; it would be popular and would give village headmen some remuneration, which at present they do not get.

GRANTS OF LAND, LEASES, &c.

Remarks by Deputy Commissioner, Akyab.

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There are two oil settlements in the Boronga island of this district, one of which is owned by Mr. Savage and the other by the Boronga Oil Refining Company, which I understand has sold its rights to the South Australian Petroleum Fields, Limited, but the transfer has not been reported to me officially.

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Remarks by Deputy Commissioner, Rangoon Town.

(*a*) NO lands were granted during the year for cultivation purposes.

(*b*) A small plot of land in Dalla circle, which was previously used as a Burmese burial-ground was alienated under a deed-of-gift to the representatives of the Burmese community of Dalla.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of grants falling under the Waste Land Grant Rules of 1865 paying revenue has increased by five owing to Grant Kwins Nos. 22, 25, 15, 17, and Shwebôntha (Register No. 45) falling into assessment, and the increase of Rs. 1,311 in revenue and 3,659 acres in area is attributable to this cause.

Remarks by Deputy Commissioner, Pegu.

THE area of grants under the old rules is the same as last year.

The grants named—

	Acres.
Myogalè	443·49
Thayetpingyaung	48·82
Zibyugôn	325·45
Lahayit	1,914·88

were assessed at the rate of 4 annas per acre during the year. The area of pottas granted during the year is 26,220 acres.

Remarks by Deputy Commissioner, Thôngwa.

APPLICATIONS for grants were more numerous than ever. There is still a very considerable area of unoccupied land in some parts of the district, but much of it is of comparatively inferior quality, *e. g.*, the land near the sea in Pyindayè and Kyunpyathat circles. Nearly all the best land has already been taken up. I refer to land available under natural conditions. By bunds—particularly round Thôngwa island, which, I believe, it is proposed to make next year—a large area of good land can still be made available, but the fishery revenue will suffer to some extent. However, it is the natural order of things that the former must give way before the latter.

No grants were made on special terms.

Remarks by Deputy Commissioner, Amherst.

APPLICATIONS for grants of land, some of them dating back to 1884, had been put aside and the subject generally unattended to for some years. An attempt was made during the year under report to issue grants of land punctually and methodically to those making application for it, the result being the increase pointed out. The increased facilities afforded for acquiring land have given a great impetus to agriculture, and applications for further grants have come pouring in to the Deputy Commissioner. There were two applications for very large areas of land: one for 8,000 acres of the land now lying uncultivated west of Mudôn; the other by a Karen from Pegu, who offered to bring the 12,000 acres north of Thatôn under cultivation, provided he received the lion's share of the cultivable area, with a long period of remission, he offering Rs. 15,000 towards the cost of the necessary works. The former application was rejected by the local Government; in the latter the applicant has withdrawn owing, I believe, in some measure to local opposition. This Karen guaranteed to settle a certain number of Karen families on the land. Various have been the projects, extending over a period of 15 years, to bring these two vast fertile plains under the plough. Certain it is that the inhabitants of the neighbourhood can do nothing individually or collectively; the work needs a large outlay of capital without any return for a period of years, and only Government, or an individual or corporation with the necessary funds at its disposal can carry out the project.

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The district supports a population of 400,000: it is capable of supporting 400,000 more if its development is properly attended to and a liberal land policy adopted.

Remarks by Deputy Commissioner, Toungoo.

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The total area of land granted revenue free for a term under the *Land and Revenue Act* was 9,728 acres, which compared with the previous year shows an increase of 6,236 acres. Most of the land granted for paddy cultivation in the Zeyawadi township was given to immigrants from Upper Burma and some from Lower Burma.

CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

THE increase is due partly to the expiry of exemption periods allowed to certain immigrants and partly to the new arrivals of some people from Kyaukpyu district.

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The only difficulty experienced in the realization of this tax is from the Bengalis, who are most persistent in evading payment, and some opium-eaters and men who have no ostensible means of livelihood.

Remarks by Deputy Commissioner, Arakan Hill Tracts.

THE increase is chiefly due to the late census and to the help the census returns gave in preparing and checking the assessment-rolls.

Remarks by Deputy Commissioner, Kyaukpyu.

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The large increase in the demand may be ascribed to the extra pressure which has been brought to bear on the thugyis; the punishment of the Moyasein thugyi led to the discovery that his circle was very much under-assesed.

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The collection of capitation-tax is not easy as there are many persons who decline to pay and abscond whenever Government officers come round to the villages.

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In the present year I have directed thugyis at the time of submitting their rolls to make a note of any persons who are likely to give trouble in the matter of payment. Town-

ship Officers will then be able to lay their finger on circles or villages where collection is most likely to be difficult and to take the field against defaulters early.

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Remarks by Deputy Commissioner, Sandoway.

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There is considerably greater difficulty in the realization of this tax than with that of land revenue.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE number of persons assessed to capitation-tax was 61,443 or 2,201 more than in the previous year. The demand rose from Rs. 2,49,444 to Rs. 2,56,413.

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The uncollected balance was *nil*.

Remarks by Deputy Commissioner, Hanthawaddy.

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Blank tax tickets were issued freely to thugyis to catch strangers, and to Myoôks and the Extra Assistant Commissioner of Insein. The latter officers actively checked the rolls in each village. Supplementary rolls were made for persons found to be omitted. All blank tickets unused were returned carefully checked with the register and cancelled.

Remarks by Deputy Commissioner, Pegu.

TOTAL demand Rs. 2,90,855: no balance was outstanding at the end of the year, 31st March 1892. There is an increase of Rs. 3,869. The increase is due to people arriving from Upper Burma to settle in the district.

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The Township Officers checked the assessment-rolls. The Myoôk of Paunglin discovered omission of Rs. 2-8-0, Pagaundaung Rs. 82-2-0, and Kyauktan Rs. 35. The total amount of omissions discovered by the Township Officers mentioned was Rs. 120.

Remarks by Deputy Commissioner, Prome.

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The increase is due to the careful supervision by the Revenue Department.

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Remissions were principally made for absconders, prisoners, men who died, and on account of poverty.

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The decrease in the number of persons exempted from payment of capitation-tax is due to ywathugyis having taken the place of yazawutgaungs and kyedangyis.

Remarks by Deputy Commissioner, Amherst.

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The total demand was Rs. 3,22,116 as against Rs. 3,05,231 in the year 1890-91, or an increase of Rs. 16,885. These increases for a district supposed to be stationary and stagnant are encouraging and interesting. I would ascribe them to the better supervision of the thugyis by the Subdivisional and Township Officers, to the actual checking of villages by these officers, and lastly to some extent to the immigration of persons from Moulmein town to the district.

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The Myoôk of Gyaing-Salween, Maung Po Hla, did especially good work and brought under assessment a large number of Chittagonian boatmen, who in previous years used to escape the tax. The Subdivisional Officer of Hlaingbwè and Kawkareik also did his duty in checking thugyis' rolls previous to submitting them to the Deputy Commissioner.

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There is no doubt that even where there was no supervision the taking of the census not only assisted the circle thugyis, but frightened them into making more correct returns commensurate with the actual population of their circles.

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There was no outstanding whatever on the 31st March 1892. The demand, excluding collections on blank tickets, was practically collected before the 31st December 1892, showing that the collection of the tax was much more prompt than in previous years in this district.

Remarks by Deputy Commissioner, Tavoy.

ALL capitation-tax for 1891-92 was collected by the 31st December.

Remarks by Deputy Commissioner, Mergui.

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The increase is due to more careful checking and assessment. In Maliwun the Subdivisional Officer himself re-wrote the whole list, with a resulting increase from Rs. 1,903 to Rs. 3,145. Only Rs. 240 were written off as irrecoverable. This also was from Maliwun, where the people are in the habit of quietly moving across the Pakchan on the approach of the thugyi's visit.

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Much attention was paid to the revision and checking of rolls. I took the opportunity of using the house lists prepared in connection with the *Village Act* for this purpose and personally checked the capitation-rolls of the Palaw, Tenasserim, and Myoma townships. In Mergui town alone the Myoôk and I were enabled to unearth over 60 Chinamen who had eluded the thugyis.

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The exemptions from capitation-tax decreased from 2,651 to 2,355; the number of fresh tickets issued was 628 as against 373, the increase being mostly due to immigration.

Remarks by Deputy Commissioner, Toungoo.

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The tax was collected smoothly and paid in earlier than in previous years, the number of coercive processes issued being 105.

Remarks by Deputy Commissioner, Shwegyin.

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The most noticeable feature of the year's assessment-roll is the large increase. It is partly due to the increase in the population of the district, partly to another cause.

With a view to knowing the utmost that could be done by the taikthugyis on the present system, I pushed them to exert themselves and made Subdivisional Officers and Township Officers supervise the rolls everywhere. The result was that, though the assessment was complete on the 30th September and there were no outstandings then, subsequent assessment-rolls were sent in, and on these and on blank capitation-tax tickets additional capitation-tax revenue was collected, and these collections were not finally complete till 5th January 1892.

Remarks by Deputy Commissioner, Salween.

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The revenue was realized with punctuality and without trouble. The increase in capitation revenue is due to the rolls having been subjected to careful testing during the year.

LAND-RATE IN LIEU OF CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

THE increase is owing to the assessment of this tax on some landholders who in the year previous were assessed to income-tax and in consequence exempted from the payment of land-rate in lieu of capitation-tax.

Remarks by Deputy Commissioner, Kyaukpyu.

THE decrease is due to the exemption of persons who had been improperly assessed in the previous year, some persons having been assessed to land-rate in lieu of capitation-tax as well as income-tax.

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Remarks by Deputy Commissioner, Prome.

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The decrease was owing to the increase of persons assessed to income-tax during the year under report.

FISHERY REVENUE.

Remarks by Deputy Commissioner, Sandoway.

THE increase was owing to more licenses having been issued during the year of report and is fairly general along the sea-coast.

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The whole of the demand was collected before the end of the financial year with no remissions and caused no difficulty.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE revenue demand on account of fisheries during the year amounted to Rs. 96,585 against Rs. 95,640, or an increase of Rs. 945, which is contributed by net licenses which are now mostly issued by thugyis.

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The increase in the number of licenses is attributed to greater care on the part of thugyis and Township Officers in assessing and levying the tax.

The great increase is in the number of licenses issued for inland fisheries; sea fisheries have also increased slightly, while the income from leased inland fisheries has diminished by Rs. 1,210 owing to surrender and re-sale of leases. The prices realized at auction two years ago are found not to have paid the lessees and, although they furnished security to pay the lease for the full term of five years, it is manifestly not the intention of Government to make them work at a loss; they have, therefore, always been allowed to throw up their leases with the sanction of the Commissioner on good cause being shown, and a re-sale, which is the best test of the value, has generally shown that the former leases were too high.

Remarks by Deputy Commissioner, Pegu.

	Rs.
(*a*) Net-tax	8,425
(*b*) Sea fishery	2,460
(*c*) Leased inland fisheries	53,955
Total demand ...	64,840

This is an increase of Rs. 2,530 over last year's demand. The outstanding at the beginning of the year was Rs. 8,098. The outstanding of the previous year and the demand for the year under report were collected before 31st March, but under considerable difficulties.

Remarks by Deputy Commissioner, Thôngwa.

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A large number of fisheries which fell in in 1890 were re-sold in most cases for five years by unrestricted auction. Most of the in-thugyis had made pretty good profits, and credit was perhaps in many cases given to them for more than they had made; consequently, prices went up enormously. Experience shows that too high offers were made in many cases and many of the leases were surrendered last year and this. An in-thugyi may generally be trusted to have sufficient regard for his own interests to continue to work his fishery so long as he can do so at a profit, and, if he wishes to surrender it, one may assume that he has lost. I speak with the diffidence of limited experience, but I doubt whether unrestricted auction is altogether suitable for the sale of fisheries among Burmans. Hearing rival offers they cannot keep their heads, and bid recklessly, as I know to be the case with, *e.g.*, the Kaingtaw turtle-bank near Pyindayè, which went up from Rs. 2,800 to Rs. 6,930 in 1890, and was bought by a man who knew nothing of the work and had to surrender his lease in the next year. The door is also thrown open to people who have quarrelled with the lessees coming in and raising their bids fictitiously. This year I am selling the fisheries by tender, putting them up to auction when what I consider a fair value cannot be otherwise obtained, and have so far obtained good prices. The fishery revenue ought, I think, to remain for some time to come at Rs. 8,00,000 to Rs. 8,50,000, and this is, I think, as much as can be expected after leaving reasonable profits for the lessees. It was right, I think, to limit the term for which fisheries could be sold without special sanction to less than five years, but I agree with the remarks in last year's report that the Deputy Commissioner should have the option of selling up to two or three years. The in-thugyi must incur certain extra expense in the first year and will, I think, generally offer a better price if he has the chance of recouping himself in the second or third year. Where the in-thugyi's offer is less than the highest tender and the disparity is not very great, he may be given the option of taking the fishery at an amount equal to the highest tender.

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Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—The fishery renters have not made a good year of it and an increase of revenue next year need not be anticipated. The fisheries in this division are administered in strict accordance with the rules and the orders of the Financial Commissioner on the subject. Exceptional cases in which long leases (say for three years) are desirable are dealt with separately upon their merits.

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Where such initial expenditure is reported to be necessary I sanction a settlement by auction sale for a term of three years.

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The decrease under net-tax is explained as unsatisfactory. I am also unable to understand why there was an uncollected balance of Rs. 1,370 (see column 15 of Form XXII) on the 31st March 1892. Nothing was known of this when I was at Ma-ubin just before the close of the year and the monthly statement of revenue collections and balance showed no outstandings on the 31st March. I consider that this sum should appear in the accounts for 1892-93 and not in those of the year under report.

Bassein.—On all sides I hear that the fishermen have had to contend against a poor fishing season and they have consequently felt the high prices of paddy severely and some have taken to crime.

Remarks by Deputy Commissioner, Thayetmyo.

THE demand was Rs. 2,908 against Rs. 1,209 the year before, or an increase of Rs. 1,699 in the year of report, due principally to the increased number of net licenses. The reason for this is that the thugyis were placed in charge of collections.

Remarks by Deputy Commissioner, Amherst.

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The increase is due almost entirely to the efforts of the Township Officers of Gyaing-Salween and Wagaru, who personally checked the nets, examined the licenses, and compelled persons fishing without licenses to take them out.

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Remarks by Deputy Commissioner, Mergui.

THE total demand rose from Rs. 22,410 to Rs. 26,445. This increase is due to the leasing of the pearl-banks and *bêche-de-mer* fisheries which (sold for the first time) realized at auction Rs. 4,150. This item will probably increase.

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Remarks by Deputy Commissioner, Toungoo.

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The increase was due to more stringent measures being taken to collect the net-tax. Most of the licenses were granted direct from my office; the number of licenses issued for fishing nets and traps was 302 against 188 in the previous year.

SALT EXCISE.

Remarks by Deputy Commissioner, Akyab.

THE decrease in the salt revenue is due to several causes, but I attribute it chiefly to the prevalence of small-pox and cholera in the Naaf township, in which place the salt-manufacturing industry of this district is carried on most extensively.

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It is curious that no rates are prescribed for cauldrons. No pots are ever used in this district I am told. All the salt manufactories which I visited were worked with small iron cauldrons. The estimated outturn per cauldron is 9 maunds; the yield of 349 cauldrons is, therefore, 3,141 maunds; the estimated outturn of last year was 6,255 maunds.

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I have heard that many persons in Rathedaung township boil salt on a very small scale for their own use two or three days in the year only. It is difficult to catch them. By the time a revenue officer hears of the boiling it is all over and, when he goes to the spot he finds nothing.

Remarks by Commissioner, Arakan Division.

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Akyab.—The decrease in the salt revenue is due, I think, to over-production and consequent low prices. The Deputy Commissioner's remarks regarding cauldrons being used instead of pots is new to me. It is very extraordinary that no one has noticed it before. It will be necessary to gauge the capacity of these cauldrons and fix on some rate.

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Remarks by Deputy Commissioner, Kyaukpyu.

The demand due, amounting to Rs. 14,175, was all recovered by the 31st March. The decrease in the salt revenue may be ascribed to the reckless manner in which

people went into the industry in the previous year, evidently thinking that the enhancement of duty would also bring them an enhancement of profit. The market became glutted and they were forced to sell their salt at utterly unremunerative rates in order to pay the Government revenue. This year, partly owing to the losses sustained in the previous year and partly owing to the exercise of greater caution, fewer persons have embarked in the industry. The large stocks of salt in hand at the beginning of the season are being sold out, and matters are adjusting themselves after the revulsion produced by the sudden enhancement of duty.

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Remarks by Commissioner, Arakan Division.

Kyaukpyu.—I doubt if it is any good interfering much with the salt rates or dates fixed for payment. The present rates were fixed after the Deputy Commissioner had been consulted. I will, however, submit proposals for a change of dates if the Deputy Commissioner is positive that it will do any good. The salt revenue depends clearly on the demand and supply. A good season with a brisk demand and high rates naturally encourages persons to take to salt-boiling; over-production and the consequent low rates have naturally the opposite effect.

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Remarks by Deputy Commissioner, Sandoway.

THERE has been no difficulty in the collection of this revenue and no remission was granted. During the year of report 1,242 licenses were issued to manufacture salt against 1,905 licenses in the year previous. This large decrease in the number of licenses and in the revenue demand was owing to a large quantity of salt manufactured in the season of 1891 having been left unsold. The price of salt consequently went down and a less number of licenses were issued during the year of report.

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The estimated outturn of salt during the year was 8,694 maunds. * * *

Remarks by Deputy Commissioner, Hanthawaddy.

THE quantity of salt produced during the working season of 1891 is reported to be 15,224 maunds, valued at Rs. 25,785, and the selling price was Rs. 1-11-1 per maund of 80 pounds, the corresponding figures for the previous year being 12,986 maunds, Rs. 23,374-12-9, and Rs. 1-12-9.

Remarks by Deputy Commissioner, Hanthawaddy.

THE revenue derived from salt shows an increase of Rs. 933 owing to the increase in the number of cauldron licenses issued. There were 92 cauldrons at work in the year of report, paying a composition of Rs. 100 each, against 29 at Rs. 100, nine at Rs. 40, and nine pots at 15 each in the previous year, making a composition of Rs. 9,200 and Rs. 3,395, respectively, or an increase of Rs. 5,805; but as the season of salt manufacture does not correspond with the financial, but with the revenue year, ending 30th June, there are instalments amounting to Rs. 2,225 still to be paid in, which is not entered as part of the demand for year of report as it does not fall due within the year.

The revenue demand for the year, therefore, shown in Form No. XXIV consists of the abovementioned Rs. 9,200 *minus* the instalments not yet become due and *plus* the last instalment of the previous working year.

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The use of earthen pots for manufacture of salt has ceased, as the rate of composition per pot as now fixed is prohibitory, but a few iron cauldrons are still in operation, the rate of composition on which is believed to allow some margin for profit.

The subject of paying revenue on the actual outturn was discussed with the salt manufacturers, but owing to the isolated position of the factories the protection of the Government interests cannot be attained without imposing restrictions which they will not put up with.

Remarks by Deputy Commissioner, Pegu.

THERE were outstanding at the beginning of the year Rs. 80, to be collected in June 1891. Total demand for the year was Rs. 480, an increase of Rs. 80 over last year. The outturn is estimated at 1,391·56 maunds.

The revenue for the year and outstandings from last year were collected before 31st March 1892.

Remarks by Deputy Commissioner, Thôngwa.

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With rates as at present, the industry will be in all probability extinct in a year or two. It only lingers on at To in the hands of one or two unbusiness-like people, who have

not much enterprise and are slow to turn their hands to something more remunerative. The incidence of the tax is higher on cauldrons than on pots. The capacity of a cauldron is seven times that of a pot; the tax is four times as great. For my own part I regret the approaching extinction of an industry which was once widely extended and supplied local needs.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—I regret the wholesale importation of semi-putrid ngapi, but I do not think that the extinction of the salt industry before advancing agriculture is a matter for regret.

Remarks by Deputy Commissioner, Amherst.

THE demand on account of the year under report is Rs. 45,458 as compared with Rs. 36,933 in the year 1890-91, or an increase of Rs. 8,525. This increase, satisfactory as it is, does not, however, fairly represent the actual annual increase. Under the orders of the Financial Commissioner, only amounts actually due or collected during the year under report are dealt with here. As the fourth instalment of salt revenue is not due till after the 31st March 1892, it has not been taken into consideration in these calculations; these fourth instalments amount to Rs. 4,604, so that the actual increase is Rs. 13,129.

The entire amount due on or before the 31st March 1892, including outstanding of previous year, Rs. 11,253, was collected and paid into the treasury before the close of the financial year.

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The increase in this source of revenue I would ascribe to increased production stimulated by the regular rise in the price of salt. The locally manufactured salt is no doubt preferred by the Burmans and Talaings to the Indian salt, not only on account of its superior flavour and quality, but because, when mixed with fish and ngapi, it does not run to water so quickly; there is far less waste. I cannot, however, but ascribe a portion of the increase in the demand to the extraordinary vigilance displayed by the District Officers, and the measures taken to prevent illicit manufacture.

In this respect, Extra Assistant Commissioner Maung Po, and Myoôk Mr. W. C. Pascal, have both done good work. Three thugyis of circles were prosecuted before a Magistrate for misdemeanours with respect to the salt revenue.

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These prosecutions have instilled a wholesome dread throughout the length of the salt manufacturing seaboard, and have contributed not a little to the increase noticed in the revenue.

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The details for 1891-92 are as follows:—

Earthen pots	4 at Rs. 20	rates of licensing fees.
Ditto	79 at Rs. 5	
Cauldrons	982 at Rs. 20	rates of licensing fees.
Ditto	350 at Rs. 75	

Calculating the outturn of each cauldron and pot at an estimated yield of 900 and 250 viss, respectively, the yield on the whole would be as follows:—

	Viss.		Maunds.
1,332 cauldrons yield ...	1,198,800	equivalent to ...	53,361
83 pots yield	20,750	equivalent to ...	634
Total yield	1,219,550	equivalent to ...	54,285

Remarks by Deputy Commissioner, Tavoy.

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The increased amount of revenue realized on account of salt is due to a larger number of utensils, both cauldrons and earthen pots, having been used, and it is owing chiefly to a larger quantity of salt being in the market that the retail price has of late fallen.

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There were five or six cases in the south-eastern township where persons who had taken out licenses to manufacture salt by earthen pots and had paid for the same and who, after the thugyi had left, thinking that he would not return, had each of them set up a cauldron and were manufacturing salt, but they were soon discovered, as the thugyi returned the day after the cauldron was fixed and the manufacture had only just commenced. They were, of course, arrested and the cauldrons confiscated, and they were fined heavily for their one day's manufacture of salt without a license.

Remarks by Deputy Commissioner, Mergui.

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The size, however, of the grains of salt found occasionally when inspecting the fishing-villages gives rise to an unpleasant suspicion that a good deal of salt is smuggled up from the Straits, principally in kuttoos, which can creep about the creeks and islands unobserved.

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The bulk of the salt is used in the district, fish-curers preferring the local to the imported article. The estimated outturn has risen from 261 to 856⅝ maunds.

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Remarks by Deputy Commissioner, Shwegyin.

IT appears that the salt-boilers find cauldrons pay better than earthen pots. Assuming the outturn of one pot to be 3·6 maunds and one cauldron to be 16·9 maunds, this year's outturn is 3,219·3 maunds against 3,125·9 maunds last year. Yet the revenue has fallen from Rs. 4,220 to Rs. 3,690.

REVENUE FOREST PRODUCE.

Remarks by Deputy Commissioner, Prome.

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The large decrease during the last four years is due to no cutch-boiling being permitted in the district. Receipts now are from charcoal and wood-oil only.

OTHER MATTERS UNDER THE LAND REVENUE ACT.

Remarks by Deputy Commissioner, Hanthawaddy.

I WOULD wish to draw attention to the inconvenience of yearly changing the number assigned to each holding remarked on in my report of last year. The holdings are known by census numbers to their owners and others, the numbers given at the time of the settlement. It is of course unavoidable that new holdings should receive new numbers, but that the whole system should be thrown into confusion by changing all the existing numbers every time a new holding is formed seems unreasonable, and in my opinion some endeavour should be adopted to put a stop to the practice.

Remarks by Deputy Commissioner, Prome.

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A plot of land measuring 11·29 acres for the purpose of building a bazaar for Paungdalè and house-sites was acquired under the *Land Acquisition Act* during the year in the Gawdamaw circle, Mahathaman township. Compensation for the land paid was Rs. 1,095.

Remarks by Deputy Commissioner, Mergui.

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The decrease, however, has been more than recovered in the increased receipts from tin, a growing and highly promising source of revenue. The figures for the two years are as follows :—

	1890-91.	1891-92.
	Rs.	Rs.
Ground-rents	1,058	186
Smelting fees	60	140
Royalty	1,579	4,122
Exploring fees	...	10
Total ...	2,697	4,458

The decrease in rents is due to the fact that royalty has been substituted. The rents will show a marked increase next year as holdings have now been demarcated and surveyed. The arrangements for the control of the mines and collection of revenue are not at present in a satisfactory condition. It will be necessary to substitute for the tentative measures now in force a fuller scheme of general control, and to give some assistance to local officers as there is every prospect of the work growing very shortly too heavy to be undertaken by the present staff, who have other duties they cannot neglect. The whole question is now under discussion, and an early settlement is required.

ASSESSMENT-ROLLS.

Remarks by Commissioner, Arakan Division.

I DO not understand why any complicated system of statements or rolls have been introduced in the Hill Tracts; of all places in which a village system should be in force I

think the Hill Tracts is the one. It would be quite sufficient to have worked through the Chiefs themselves. I would strongly recommend this system being brought into force as soon as possible.

ASSESSMENT.

Remarks by Deputy Commissioner, Hanthawaddy.

THE rates of assessment have remained unchanged during the year, with the exception of three circles—Bawlè, Aingkalaung, and Myaungtanga. The assessment is settled and it is not contemplated to revise the assessment in these circles, for the present at least.

COERCIVE PROCESSES FOR COLLECTION OF REVENUE.

Remarks by Deputy Commissioner, Akyab.

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Thirteen processes were issued for the recovery of capitation-tax, Rs. 2,950, from thugyi Chin Po, who joined the gang of dacoits organized by his son Maung Pan Aung and absconded with the money. The recovery was made by sale of moveable and immoveable property of the thugyi. No such processes were issued in the year previous. The increase in the coercive processes is only under this head, otherwise there is a general falling-off.

Remarks by Deputy Commissioner, Sandoway.

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There were 26 processes on account of land revenue issued in 1891-92 against 282 in the year previous; likewise the number of persons actually arrested decreased from 44 in 1890-91 to 1 in 1891-92, which shows that there was no difficulty in the realization of land revenue. Similarly with capitation-tax, 152 processes were issued in 1891-92 against 431 in the year previous; 117 persons were actually arrested for default, but of this number none were sent to jail as the tax was paid on the arrest of the defaulters. There were no defaulters of salt and fishery revenue, consequently, there were no revenue proceedings. It will thus be seen that the small total of processes shown in the preceding year has again been reduced, and that the total number during that under review is almost nominal, although the revenue was collected with exceptional rapidity.

Remarks by Deputy Commissioner, Hanthawaddy.

THE total number of coercive processes was 505 as against 326 in the previous year. The increase in the number of processes issued was necessitated by the orders for the prompt collection of revenue recently issued by the local Government. The low scale of costs in revenue cases is sometimes taken advantage of by persons who keep their money out at interest, who, when pressed for early payment, will coolly tell the thugyi that it is more to their advantage to let proceedings be taken out against them; for that the interest on the amount in arrear earned while such proceedings are pending will more than cover the costs.

It would be worth while considering whether Rule 128 should not be made applicable to the case of such contumacious defaulters, and let the thugyi employ a pleader; the bill of costs would then swallow up any advantage the defaulter could hope for by retaining the money. No defaulters were imprisoned. The number of persons arrested was only 35 as against 88 in the previous year. The number of cases in which property was attached was 286, and the number of cases in which sale of property was ordered was 162.

Remarks by Deputy Commissioner, Hanthawaddy.

THE capitation-tax total number of notices issued was 121. Fifty-five warrants were issued for arrests; 34 persons were actually arrested and the whole revenue due from them recovered. This is an improvement on the previous year, when the corresponding figures were 218, 86, and 86, respectively. In this district the capitation-tax is recovered without difficulty: each year's return shows improved results.

Remarks by Deputy Commissioner, Pegu.

WARRANTS of arrest for every kind of revenue demand rose from 225 to 339. No persons were imprisoned.

LAND ACQUISITION ACT (X OF 1870).

Remarks by Deputy Commissioner, Rangoon Town.

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The total area of land acquired during the year of report was ·88 acres, and the total amount of compensation of all kinds paid during the same period was Rs. 1,14,986.

Of the above area acre 0·86 was acquired under Public Works Department Notification No. 48, dated the 29th June 1888, for the connection of the new railway line with Messrs. Bulloch Brothers' mill at Kemmendine. This land, which was freehold property, was situated near the river and belonged to Mrs. J. H. Vinton, the widow of the late Dr. Vinton. The amount paid as compensation was Rs. 5,835 of which Rs. 4,600 were paid to Mrs. Vinton and the balance to the occupiers of the land as compensation for their houses, trees, &c.

Acre 0·02 was acquired in the Pazundaung circle near the Thottan pagoda under General Department Notification No. 74, dated the 27th May 1890. This land, onwhich one brick and one wooden kyaung were standing, belongs to the Thottan pagoda, being granted in May 1882 to U Nu and ten others to be devoted to the purposes of the pagoda. No claims were made for the land, but Aung Shein, Po Thein, and a priest named U Juna claimed the two kyaungs standing thereon, and as they had conflicting claims I referred the matter under sections 15 and 18 to the Civil Court. Subsequently Aung Shein and Po Thein surrendered their claims in favour of U Juna, who was paid Rs. 655-8-0 as compensation for the two kyaungs.

The amount of compensation paid in the year of report on account of land acquired in the preceding year was Rs. 1,08,271, of which Rs. 73,958 were for the freehold land in Block **HII** acquired last year.

BUSINESS RETURNS.

Remarks by Commissioner, Irrawaddy Division.

I HAVE inspected nearly all the registers of revenue cases in this district, and I am in a position to say that statistics derived from them must be of very little value indeed. Cases and proceedings in considerable numbers escape registration altogether. It is hoped that persistent inspection and instructions will soon bring about a change for the better in this respect.

Bassein.—Inspected all the Thôngwa offices, except Pantanaw, pretty thoroughly, and the only one that came decently out of the ordeal was Yandoon: Pyapôn, Dedayè, and Danubyu were in a shocking state, and Wakamè was bad also. Dedayè, Danubyu, and Wakamè were put in order before the close of the year, but I am not satisfied with Pyapôn yet. Judicial work of all kinds was so heavy that revenue work was forced into holes and corners of time and done anyhow or neglected altogether.

Revenue records at headquarters and throughout the district are not in good order. Officers have been overworked and offices have been overcrowded. Proposals have been sanctioned by the local Government for relieving the overcrowding at headquarters, and directly the buildings have been provided an experienced Assistant Commissioner or Extra Assistant Commissioner should be posted to Ma-ubin on general duty in order to set the Deputy Commissioner more free than he has ever been in the past to supervise the work of his thugyis and Township Officers in the interior.

Remarks by Deputy Commissioner, Hanthawaddy.

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The administration of the year is remarkable for the large number of applications made to the Deputy Commissioner for grants of waste land. The district contains plains of great extent which have hitherto been unoccupied, because during the cultivating season they are too heavily inundated to be turned to any advantage. Applications are, however, made from time to time for large grants in these plains, and now owing to the low flood-level reached in the Irrawaddy last year and the supposed result expected from certain changes in the current of that river, cultivators, professing to believe that they can use these lands for paddy-growing, are eagerly applying for grants. At first I was suspicious that they merely wanted grants to raise money from the chetties, but after consultation with the Commissioner it was determined to issue grants in these plains of about 30 acres to each of the applicants with three years' exemption.

Remarks by Deputy Commissioner, Mergui.

REVENUE cases have increased from 1,881 to 2,176. The returns seem to me to be increasing in accuracy and classification. Revenue cases are now filed separately, each in its cover, instead of, as formerly, being strung up in a state of hopeless confusion on a common file.

THUGYIS' COMMISSION.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of thugyis remained unchanged. The total amount of commission drawn by them amounts to Rs. 90,896, of which Rs. 14,233 were deducted for taiksayès' wages, leaving them Rs. 76,663.

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The average commission paid to thugyis was Rs. 2,072; the largest amount paid was Rs. 3,612 to the Panhlaing thugyi, and lowest (Rs. 1,558) to the Okkan thugyi.

I am in favour of reducing thugyis' commission, if necessary, reducing the size of their circles rather than adopt the scheme for the collection of revenue by village headmen, which is surrounded by many difficulties, chief of which is the impossibility of sufficient supervision and the risk of loss to Government; but as I have already explained my views at length on the subject I need not repeat them here.

Remarks by Commissioner, Pegu Division.

Hanthawaddy.—The scheme, I fear, is premature for Burma.

Remarks by Deputy Commissioner, Pegu.

THE actual amount of commission paid to taikthugyi was Rs. 93,934. The largest amount paid to any one taikthugyi was Rs. 5,823, out of which sum his thugyisayès and extra surveyors cost Rs. 1,262-12-0. The smallest amount paid was Rs. 871.

Remarks by Deputy Commissioner, Prome.

THE circles now have nearly all been amalgamated, the highest commission paid to one thugyi is Rs. 1,435, and the lowest Rs. 344.

SECURITY BONDS.

Remarks by Deputy Commissioner, Akyab.

THE securities of the thugyis, the bailiff, and the stamp vendors were tested during the year of report and were found to be good and sufficient. All the thugyis were made to execute new security bonds by which the mutual security of all the thugyis of each subdivision was taken.

Remarks by Deputy Commissioner, Kyaukpyu.

THE security bonds are in good preservation. The securities have been scrutinized under orders conveyed in Revenue Department letter No. 580-10R., dated the 25th July 1891, from the Secretary to the Financial Commissioner, to Commissioners, of Divisions in Lower Burma. Each thugyi gives five thugyis as mutual security. The ywathugyis who collect revenue have also stood as mutual securities for each other.

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Remarks by Deputy Commissioner, Sandoway.

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The bonds are in good condition. Those of the thugyis and ywathugyis are on the mutual system.

Remarks by Deputy Commissioner, Rangoon Town.

DURING the year under report the thugyis were called upon to execute fresh bonds owing to some slight alterations rendered necessary in their old bonds.

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The bailiff has also executed a fresh bond.

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Remarks by Deputy Commissioner, Pegu.

ALL the taikthugyis of the district executed joint bonds on the 1st February 1892. The bonds for the land revenue were executed in accordance with Financial Department Circular No. 8, dated the 6th May 1891. All the security bonds are kept in an iron safe in the treasury. The Akunwun keeps the key of the safe. The security bonds of the treasurer and bailiff, &c., consist of deposits in the Post Office Savings Bank. I examined the bonds and bank-books and found them correct, and the forms of the security bonds are as prescribed in Financial Department Circular No. 13, dated the 6th July 1891.

Remarks by Deputy Commissioner, Prome.

THE security bonds of thugyis, treasurers, and bailiffs are in good order and safely lodged under double lock in a safe, of which the Deputy Commissioner keeps the key. They were all checked. Thugyis all give mutual security.

Remarks by Deputy Commissioner, Amherst.

(*a*) THE security bonds of thugyis and bailiffs are deposited in the treasury strong-room in Moulmein, and are in good order; they have been inspected periodically by the Deputy Commissioner.

(*b*) The thugyis are still on the mutual security system, which appears to work well.

Remarks by Deputy Commissioner, Tavoy.

I HAVE made all the Burman thugyis in this district stand security for each other, township by township, and all Karen thugyis stand security for each other. Fresh security bonds were drawn up and signed in my presence in July last for the year 1891-92. These bonds will expire on 30th June next.

Remarks by Deputy Commissioner, Mergui.

OF the thugyis four find personal, and 18 joint security on the mutual system. The security bonds of treasurers and bailiffs have been made out on the new bonds and tested. All the bonds are in good order and are kept under lock and key in the Revenue office.

Remarks by Deputy Commissioner, Toungoo.

THE security bonds of thugyis, treasurers, and bailiffs and other ministerial officers are kept in the iron safe in the treasury strong-room and are in good order; the prescribed register of bonds is also kept up.

Remarks by Deputy Commissioner, Shwegyin.

THE taikthugyis give surety for each other. Their bonds and those for the treasurers, bailiffs, and clerks are kept in good condition in the treasury.

AKUNWUNS.

Remarks by Deputy Commissioner, Akyab.

MAUNG Mra U performed his duties satisfactorily on the whole.

Remarks by Deputy Commissioner, Sandoway.

MAUNG San U Kaing has acted as akunwun throughout the year. He has continued to give satisfaction in the discharge of his duties, and he does his work smoothly and well.

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Remarks by Deputy Commissioner, Rangoon Town.

I AM confirmed in the opinion expressed in my last report that the work of the akunwun is most satisfactory. He has shown himself again this year to be a capable, honest, and unusually hard-working official, the result of whose efforts has been to materially increase the revenue itself and to ensure its more effectual collection in the future. The condition in which he has kept the office in every department has been already favourably noted by the Commissioner of the Pegu Division.

Remarks by Deputy Commissioner, Hanthawaddy.

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Maung Shaung was relieved by Maung Chit Hmun, head judicial clerk of the Sessions Court, Pegu division, formerly revenue record-keeper in the Hanthawaddy office on the 16th January 1892. He is very attentive and, though inexperienced, promises well.

Remarks by Deputy Commissioner, Pegu.

MAUNG Po Kin has been akunwun throughout the year. His work is heavy and, with one exception, he has carried it out satisfactorily, the exception being delay in issue of grants for pottás; for this I reprimanded him. Judging his work for the year in its entirety, he has worked hard and been of assistance to me in revenue matters.

Remarks by Deputy Commissioner, Prome.

I AM very well satisfied with the work of Maung Po Pè. This year in many respects has been a heavy one, particularly on account of the heavy work entailed in matters regarding ywathugyis. The work has been done well and the revenue, considering the bad harvest, has come in wonderfully well.

Remarks by Deputy Commissioner, Thôngwa.

MAUNG Shwe Waing has continued to be akunwun throughout the year; his work has been good, but it is a pity that he can speak no English, more especially now that the settlement is being extended. The work of Maung Yo, the In-kunwun, has also been satisfactory.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—Under the trying circumstances I think that both these officers did as well as could be expected. They can and will improve in the matters of neatness, punctuality, and method.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The rents of the Bassein Town Lands have been allowed to fall into arrears for some years. The akunwun says that the Land Records office is to blame, but he must have known of the omissions and should have brought it to the notice of successive Deputy Commissioners.

Remarks by Deputy Commissioner, Henzada.

MAUNG Shwe Tha held the office of akunwun throughout the year. He is a hard-working and intelligent officer, has done his work throughout to my entire satisfaction.

Remarks by Deputy Commissioner, Thayetmyo.

MAUNG Po Kin has worked excellently throughout the year. It is greatly owing to his personal exertions and influence that thugyis were brought up to time with their rolls and the revenue collected so satisfactorily as it was. He has great experience of the district and is a most reliable and useful akunwun.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—I agree generally, but in a few cases I found Maung Po Kin somewhat disposed to submit incomplete references. However, he is undoubtedly a good officer, and deserves the praise which the Deputy Commissioner lavishes upon him.

Remarks by Deputy Commissioner, Amherst.

MYOÔK Maung Shwe Po has been akunwun throughout the year. He has worked well night and morning and has given me material assistance. His work is still more onerous than it used to be, as the excise revenue, formerly in the hands of the head assistant, has under my orders been transferred to him as part of his legitimate duties.

Remarks by Deputy Commissioner, Tavoy.

MAUNG Po Si has been akunwun of this district since April 1890. He was granted six months' leave from 31st July on urgent private affairs. He had not much control over his head revenue writer, Maung Shwe Pôn, a much older man than himself, who used to do pretty well what he liked.

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Maung Po San officiated as akunwun during Maung Po Si's absence. He gave me great assistance in revenue matters.

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Maung Ôn, who was formerly akunwun here, and who had been removed from his appointment of akunwun at Shwegyin, was sent to Thayetchaung as Township Officer.

Remarks by Deputy Commissioner, Mergui.

THE akunwun, Maung Shwe Kyu, has done exceedingly well, and it is chiefly to his exertions that I owe the prompt collections of the land revenue.

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Remarks by Deputy Commissioner, Shwegyin.

THROUHOUT the year Maung Ba Thein was my akunwun. He was the last of the succession of four who came to the district in 1890-91, and has done first-rate. He has learned his work pretty thoroughly and makes his clerks do their duty.

Remarks by Deputy Commissioner, Akyab.

MAUNG Myat Tun Aung, T.D.M., maintained his reputation for energy. Maung Po Myit seems to have wakened up from his laziness, and since I came to the district his work, especially in relation to grants of land, has been very good.

Maung Kyaw Zan U was the most successful Township Officer in getting in the land revenue early and without any recourse to coercive processes. His revenue work generally is intelligent and careful. The work of the other Township Officers, too, has ben satisfactory in most respects, except Maung Shwe Hnya, who rather mismanaged matters in the Chin Hills. He also bungled the auctions of Chin Po's property. Mr. G. E. R. G. Brown was quite new to revenue work, but he has applied himself diligently to learning.

Remarks by Deputy Commissioner, Hanthawaddy.

MAUNG PO, K.S.M., Extra Assistant Commissioner, was in charge of the Insein subdivision during the year. He is very active and took a great deal of trouble in personally verifying the remission statements and the capitation-tax rolls. He also travelled about his subdivision assisting in the collection of the land-tax.

Hmawbi.—Mr. Henry Rice, Myoôk from 1st April to 16th October 1891; Maung Pyat from 17th October 1891. Both these officers exerted themselves to a considerable extent in attending to the revenue business of the township and supervising thugyis.

Hlaing.—Maung Lu Gyi, Myoôk from 1st April 1891 to 29th January 1892; Maung Kyan from 30th January to 29th March 1892; Maung Po Yauk from 29th to 31st March 1892. These three officers, under the direction of the Subdivisional Officer have been made to devote considerable time to revenue matters, which were, however, rather lighter than usual from their having no claims for remission of revenue in this township.

Maung Tha Kin, Myoôk of Tuntè, and Maung Ta Po, Myoôk of Kungyangôn. Both these Myoôks have interested themselves in revenue matters and expended much time and labour in supervising the collection of revenue, checking capitation-tax rolls, and preparing remission cases.

Remarks by Deputy Commissioner, Pegu.

MR. A. E. T. Sarfas, Subdivisional Officer, Kyauktan, has moved about in his subdivision and done good revenue work. He had a large number of land remission cases to verify, otherwise his kwin inspections would have been more.

Maung Tet To's kwin inspection is totally insufficient, and as most of the criminal work at headquarters is done by the Headquarters Magistrate, he should have been out more days on tour.

Maung Ôn Pe, Maung Shwe O, and Maung Po We held charge of the Payagalè township for a period of the year and have left the district; of these Po We did good work. I was much pleased with his revenue work throughout. Maung Shwe Ku, the present Township Officer, should have inspected more than one kwin. He is an elderly man and retires in July 1892, so I excuse him.

Myoôk Maung Po Han and Sitkè Maung Po Han, who were in charge of the Pauglin township, both failed to be out on tour in their township sufficiently. The present Township Officer, Maung Lu Gyi, will be informed he must go out more than he has done up to date. Maung Po Gywet, Myoôk of Kawa, has neither travelled in his township sufficiently nor inspected sufficient kwins. Maung San Ya, Myoôk of Pagandaung, and Maung Mo, Myoôk of Kyauktan, both travelled about fairly well.

Orders will issue to Township Officers that they must travel about more than they have hitherto done.

The Deputy Commissioners have only been able to be out 111 days, but this is due to the fact that four changes amongst the Deputy Commissioners took place, namely, Mr. Courneuve held charge till August when he was relieved by me, and I then held charge till November, when I was relieved by Major Raikes, who had to go away on sick leave about 21st December, when I again relieved him.

I commend to the Financial Commissioner's notice the good revenue work performed by Mr. Sarfas, Extra Assistant Commissioner, Kyauktan, and to the Commissioner's notice the good work performed by Maung Po We during the short period he was in the district.

All the Revenue Officers replied well to the call to get in the revenue before the end of March 1892. The results of the combined efforts were that on 31st March 1892 there was not one pice of revenue outstanding under any head of revenue.

Remarks by Deputy Commissioner, Prome.

THE Subdivisional Officers and Myoôks, have, as a rule, worked hard and, when any delay in collections has occurred, have at once gone to the spot and done their best to get in their collections. They fully understand their responsibility and do not shirk it.

A good deal more has been done in checking the work of the taiksayès, and it was badly wanted. There is still room for improvement.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—At the beginning all Mr. Saunders wanted was to be shown how to set about his work. He is now the best and safest Subdivisional Officer in the division.

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This officer, Maung Pè (4), was overworked and fell into a superficial and inaccurate habit. His remission cases were very badly prepared. His inspections did no good and his records evidenced undue haste to get to something else.

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Maung O at Pantanaw did well by fits and starts, but towards the end of the year he neglected his work and allowed his office and its records to fall into confusion. Maung Aung Ko's neglect of duty was scandalous, and I scarcely venture to expect that his severe punishment will reform him. Maung Ba Thaw has done very badly in both his charges. He has been punished. Pyapôn has proved too heavy a charge for Mr. Sharpe, who lacked experience and the industry and energy necessary to acquire it.

Remarks by Deputy Commissioner, Henzada.

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Maung Hla Baw, Myoôk, 3rd grade, flighty and superficial; no use as a Myoôk.

Remarks by Commissioner, Irrawaddy Division.

Henzada.—Mr. Nisbet did well in disposing promptly of some remission cases that he found pending.

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Maung Hla Baw, Myoôk, 3rd grade, bad.

Remarks by Deputy Commissioner, Thayetmyo.

MR. Blake, Subdivisional Officer, Thayetmyo, worked exceedingly well at the very heavy land revenue remission enquiries which devolved on him.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Mr. Blake has proved himself an energetic, accurate, and thoroughly satisfactory officer all round.

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Mr. Bonus was indolent and apathetic, and the Revenue Officers in his subdivision were disposed to follow his bad example. Fortunately local, thorough, and timely inspections discovered this state of affairs in time, not only to avert a break-down, but to secure an improvement upon the results of the previous year.

Remarks by Deputy Commissioner, Amherst.

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Mr. Martyr as Subdivisional Officer, Thatôn, utilized his personal influence over thugyis and cultivators in bringing in the land revenue of his subdivision with a rush at the end of March. Mr. Pascal as Myoôk of Wagaru had his revenue in first and effectually looked after the salt revenue. Myoôk Maung Po Hla, Township Officer, Gyaing-Salween, has performed his revenue work with marked vigour and intelligence. He has not only collected his revenue punctually, but has paid great attention to the revenue work of thugyis and to the correct preparation of rolls and assessment of revenue of all kinds, and in no other township are the increases more directly assignable to the personal exertions of the Township Officer.

Remarks by Deputy Commissioner, Tavoy.

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Myoôk Maung Kyin Yôn was in charge of the Northern township.

He stirred up the thugyis and made them one and all work as they had not worked before. He made Maung Shwe Dôn, thugyi of Launglôn, a man that I had continually to find fault with on account of his dilatoriness, bring in his revenue before any of the others.

Remarks by Deputy Commissioner, Mergui.

MR. Merrifield, as Township Officer has done well in revenue matters, but as Subdivisional Officer has not yet been able to include Lenya and Bôkpyin in his supervision.

Maung Ôn Shwe has remained in charge of the Mônywa township and has, by moving about his circles, learnt the experience he wanted for revenue work. He will make a good officer. The Palaw Myoôk, Maung Shwe Gyeik, has already done a lot of good work; he has moved freely about his township and kept a good supervision over his thugyis The work in this township is increasing steadily. Pan Maung who joined from Kawkareik is not sufficiently energetic to make a good Township Officer. Maung So,

who was sent to Lenya on probation from Prome, has not done well. He is out of his depth entirely amongst Siamese, Karens, Malays, and Chinese.

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I myself have been a good deal about the district during the year. I visited every township frequently and nearly every circle.

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I was enabled to complete in several circles of Palaw and Tenasserim the appointment of ywathugyis and 10-house gaungs. The Karens have taken very kindly to the new order of things, and everywhere I went I found the people had erected substantial court-houses for their ywathugyis; village roads were being laid out, and generally I noticed a waking-up of the people to their responsibilities.

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Remarks by Deputy Commissioner, Shwegyin.

MAUNG Pè Gyi, Myoôk of Pyuntaza, being told by me what importance was attached to the ywathugyis' collection experiments, spares no pains to make them succeed, and, as a capable, strong man, did excellent work throughout the year in all departments.

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All three of the Extra Assistant Commissioners (Mr. A. C. Beale, Maung Shwe Go, and Maung Aung Zan) were assiduous in the discharge of their revenue duties this year.

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Maung Shwe Go, who will shortly retire on pension, deserves special praise. He had a good deal of work to do in respect of applications for remission, few of which could be granted, and in this and all other respects his work gave me satisfaction.

GENERAL CONDITION AND DEMEANOUR OF THE PEOPLE.

Remarks by Deputy Commissioner, Akyab.

THE general health and demeanour of the people were good. The crop outturn was, it seems, not quite so large as was expected by the cultivators, but the unusually high price obtained for their grains was, however, beyond their anticipations. They have been able to meet the revenue demanded of them without feeling the drain to their purses, and they thus far appear to be contented with the results achieved by the labours of the last agricultural season.

Remarks by Deputy Commissioner, Kyaukpyu.

THE great demand of paddy consequent on the scarcity in Upper Burma has enabled cultivators to dispose of their stocks at exceptional profit, and their condition may therefore be said to have improved.

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Remarks by Deputy Commissioner, Sandoway.

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The ywathugyis have settled down quickly in their posts and are undoubtedly beginning to make their authority felt. Their conduct generally has been satisfactory and they appear to use their powers with discretion.

Remarks by Deputy Commissioner, Rangoon Town.

THE general condition of the people of Rangoon is no doubt good, and this was evidenced in the past year by the fact that the general high prices of food during the year, (of paddy and rice especially) had no effect on their prosperity. The wages of the lower classes remained the same, while their capacity for parting with money without unusual difficulty was shown by the prompt payment of Government rent and revenue and the prompt and complete payment of Municipal taxes and dues with less than usual friction, and they were able at the same time to indulge in a more than usual extent in the improvement of their dwellings and in taking up Government land.

Remarks by Deputy Commissioner, Hanthawaddy.

THE people of the district are quiet and as a rule well behaved. There was a great influx of labourers from Upper Burma for the harvest who had to be watched, but they were industrious labourers, not bad characters, and a number returned to their houses with their wages in their pockets after the harvest.

Remarks by Deputy Commissioner, Pegu.

THE people are well-to-do; pwès have been given almost nightly in the district during the open season. The number of people who travel by the steamers from Rangoon to

Thôngwa and Pagandaung and the enormous numbers that go up and down with the tides shows trade is brisk. With the exception of the habituals, bad characters, and intriguers, for which the Pegu district is notorious, the demeanour of the people is good and they appear contented and happy, especially the elders.

Remarks by Deputy Commissioner, Tharrawaddy.

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Headmen have as a rule worked well and will in time, I am convinced, prove a success. The only dacoity committed during the current year was detected through the care exercised by a headman in supervising the bad characters of his villages.

Remarks by Deputy Commissioner, Prome.

THE people pay up their taxes promptly; they are peaceable and contented.

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The police and the people are as a rule on amicable terms, and generally the people may be termed as law-abiding. The people are generally said to be getting poorer. I think it is principally due to their expenses being greater, or rather to their spending more.

Remarks by Deputy Commissioner, Thôngwa.

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The Lower Burmans here are as disinclined to work as ever. The immigration of Upper Burmans, always large, was in the year under report unprecedented, chiefly owing to scarcity in Upper Burma.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—Several of the immigrants from Upper Burma have taken to crime, encouraged thereto by the richness of their neighbours and by the want of strength in Mr. Sharpe's administration. It should also be remembered that increased and rapidly increasing cultivation means the establishment of isolated and unprotected hamlets.

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With the exceptions to which I have given prominence above, the revenue administration in the important district of Thôngwa has been good. It has been particularly good in the matter of the punctual collection of all State demands and has met with the approval of the Financial Commissioner in this particular.

Remarks by Deputy Commissioner, Henzada.

WANT of rain towards the end of the season caused rather a short crop, more especially in the northern portion of the district where the lands are higher and soil more sandy and poor. But owing to the scarcity in Upper Burma prices were almost at famine rates, so that those who have lands were as well off with a short crop as in a good year, but coolies and miscellaneous cultivators must have felt pinched with the high rates of paddy which led to an increase of crime in the last quarter of the official year, from January to March. There was not much illness, but the mortality of cattle was great. This is no doubt caused by the want of high land on which to keep cattle during the floods, as the whole country is under water for from four to six months.

Remarks by Deputy Commissioner, Thayetmyo.

THE people of this district are growing poorer every year. Trade is bad and cutch worked out, and there can be no doubt that owing to the recent bad harvests there has been a good deal of scarcity and distress.

Many families have immigrated south. Others have subsisted on roots, &c., mixed with rice.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—It was repeatedly ascertained that the people, although pinched, would not work on relief works at famine rates. Mr. Campbell's report might, perhaps, have been fuller and more interesting, but it should be remembered that he had two reports to write.

I have indicated with the utmost clearness the weak points in the revenue administration of Thayetmyo; where I have not done so, all has been well. The district-records are in good order and were examined both by Mr. Buckle and me.

Remarks by Deputy Commissioner, Amherst.

THE cultivators having sold out all their stock in April and May during the height of the monsoons, which were very heavy, a cry of scarcity arose in certain parts of the district, notably from the southern portion of the Zaya township, from the Wagaru and Yelamaing townships, and the Attaran valley. The Deputy Commissioner personally visited all those localities, except the Yelamaing township, and found the reports very much exaggerated.

Remarks by Deputy Commissioner, Mergui.

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The only part of the population difficult to deal with are the Siamese and Chinese, and it will take years of steady and strong government to make these people fall into line. The experiment of allowing villages to manage their own affairs under their own 10-house gaungs and ywathugyis is succeeding beyond my expectations. People much appreciate being able to have their little disputes settled by their own headmen on the spot, without the trouble and expense of having to attend the police guards and Myoôks' Courts. Nearly all the criminal cases occurring in rural portions of the district have been brought in by the new agency.

GENERAL.

Remarks by Deputy Commissioner, Kyaukpyu.

I THINK there can be no doubt that opium is the bane of the Kyaukpyu district.

Remarks by Commissioner, Pegu Division.

Rangoon Town.—This is an interesting general report. The administration of town lands under Major Temple has, I submit, been well conducted during the year of report. The state of the office is very creditable.

Remarks by Deputy Commissioner, Hanthawaddy.

BEFORE concluding this report I wish to say one word about the chetty moneylenders. The first appearance of the chetties in Burma took place just 30 years ago, and their sphere of action was Moulmein, which was then a flourishing and prosperous town of well-to-do Burmans, living in substantially-built teak timber houses, it being, in those days, a *sine quâ non* with every person having the least pretension to respectability that he should himself be the owner of his dwelling-house.

All the building-sites in Moulmein were at that time held on 99-years' leases, but the Government was induced to confer what it considered a boon upon the town by allowing the leaseholds to be commuted into freeholds on payment of a small fee.

The chetties appeared and announced that they were prepared to advance money on freehold property. Every person immediately hastened to effect the needful change in his title-deeds in order to borrow money from these chetties, and all rushed at once into the timber trade in hopes of making a fortune. Having no experience of the business, they soon lost their money and, in doing so, ruined the established timber foresters and smashed up the timber trade, and at the end of a few years not a Burman's house was his own. The owners were reduced to poverty and the houses fell into the hands of the chetties and remain so to this day. Now the chetties have spread themselves over the face of the land like locusts and are dealing with the cultivators, the title to whose holdings under the Burma Land and Revenue Act are considered equivalent to freeholds. One of them, despite my prohibition, has established himself at Tuntè, so as to be conveniently near his "constituents," and he and others are gradually getting the Burman land-holders into their grasp by inducing them to borrow money, which they do not require, at 3 per cent. per month interest, playing them as an angler would a trout, by accepting part payment at harvest time and lending more, until the power of further borrowing is gone, then they apply the gaff in the shape of an executive from the Court.

Having regard to the peculiarities of the Burmese character as contrasted with that of the native of India, I look upon the presence of the chetties in this country as an unmitigated evil, and feel strongly that it would be desirable if some means could be devised for driving them off. Perhaps, if each of them were made to pay Rs. 1,000 per annum as a trading-tax, or as income-tax, it would have the effect of thinning them off considerably, which would be a real boon to the people of the country.

Remarks by Commissioner, Irrawaddy Division.

Henzada.—Revenue administration in Henzada has been distinctly good. Colonel Butler knows his district thoroughly and works his thugyis admirably. During the year I inspected the Henzada offices thoroughly, as well as nearly all the Subdivisional and Township offices.

Remarks by Deputy Commissioner, Mergui.

DURING the year the Geological Survey Officers under Mr. Hughes have been working with satisfactory results in different parts of the district. Good coal and large deposits of tin have been discovered.

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Siamese and Malays are coming into the southern part of the district in considerable numbers.

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During the year the Township Officers have become Sub-Treasury Officers, and soon, it is hoped, the whole of the revenue work will become more decentralized. Revenue will be paid in more easily and regularly into these local treasuries and the work at headquarters much amplified.

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The pearl fishery experiment is creating considerable interest and, though the lessees have not done as well as they hoped, they have applied for an extension of their lease, a matter which has been discussed separately and need not be dealt with here.

Remarks by Deputy Commissioner, Toungoo.

ALL kinds of revenue were collected and paid into treasury before 31st March 1892. The Akunwun, Maung Myat Tha Dun, has worked especially well, and all other district officials down to village headmen have worked hard to obtain these results.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, UPPER BURMA.

PART III.

RAINFALL AND HARVEST.

Remarks by Deputy Commissioner, Mandalay.

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Although the total rainfall exceeded that of last year, the distribution was bad, and it came at a time when the time for benefiting the rice-crops had almost passed. It, however, did good in pushing on the sessamum, maize, and other crops.

Remarks by Deputy Commissioner, Shwebo.

Shwebo.—The rainfall of the year was again below the average, though it slightly exceeded that of the year previous. The harvest was in consequence through a very considerable portion of the district a complete failure; the food-supply was not sufficient for the requirements of the population, and large numbers migrated to Lower Burma and to the Katha district, where they obtained works on the Mu Valley State Railway now in course of construction. The actual rainfall returns from the three subdivisions of the district were as follows for the past two years:—

	Inches. 1890-91.	Inches. 1891-92.
Shwebo	21·98	24·82
Sheinmaga	20·53	22·86
Kambalu	22·16	25·45

Remarks by Deputy Commissioner, Ruby Mines.

RAINFALL for the year 1891 was 67·20 inches as compared with 88·44 inches last year, showing a decrease of 21·24 inches. The harvest was generally below the average. It is probable that the average rainfall for the hilly portion of this district over a long series of years would prove to be over 100 inches. The local food-supply is probably never sufficient; this year it was decidedly insufficient and had to be made up by large importations both from the neighbouring Shan States of Momeik, Mainglôn, Thibaw, Theinni, and also from Mandalay.

Remarks by Commissioner, Northern Division.

Mandalay.—The rainfall of the year 1891 was slightly heavier than that of the previous year, but was much below the average, and the harvest consequently was also below the average, though an improvement on that of the preceding year. The public health was generally good, and there was no serious outbreak of cattle-disease, but more plough cattle are wanted, and prices rule very high.

Bhamo.—The rainfall of the year was below the average, and the harvest consequently was also less productive than usual. But Bhamo imports rice largely from Namkham and Möngma, and its food-supply is sufficient for such a sparsely inhabited district.

Katha.—The rainfall in the Katha district was scanty and the harvest was below the average. With the aid of the surplus produce of Wuntho, the supply of food-grain sufficed for ordinary requirements, but grain had to be imported for the labourers attracted to the railway works from other districts. People come from Ye-u and the north of Shwebo to purchase paddy in the Katha district, and now paddy is being imported from Mandalay and Bhamo.

Shwebo.—The rainfall of the year was slightly in excess of that of the previous year, but it was below the average and badly distributed, so that the harvest was a complete failure in the greater part of the district. Many families left for Lower Burma and others sought work on the Mu Valley State Railway, and for those who remained relief work had to be started in November 1891, and on this account a sum of Rs. 35,830 was expended up to the end of March 1892.

Remarks by Deputy Commissioner, Ye-u.

DURING the year 24·36 inches of rain fell as compared with 31·68 inches in 1890 and 41·15 inches in 1889, or a decrease of 7·32 inches in 1890 and 16·79 inches in the year preceding it. In consequence of the abnormally small rainfall there was a general failure

of crops throughout the district, and for the months of November, December, and even January rice was scarce and a very large number of people were unable to procure their staple food. Many families emigrated to Lower Burma.

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The average crops of the whole district must have been below a 4-anna crop. In some few parts an 8-anna one, or perhaps even more, was realized.

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Irrigation wheels known as "yits" were fixed and set up along the banks of the Mu river in order to ensure a harvest of "mayin," or dry-weather rice crops. In the north and about Toktalok this crop has been a success, but as a whole the crops have not been the success anticipated.

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It is probable that had not communication by rail and steamer been so good, this district would have suffered still more severely.

Remarks by Deputy Commissioner, Sagaing.

THE rainfall was far below the average. It failed in the Sadaung and Myinmu townships. In the Ava subdivision the prospects were at first as gloomy as in the two townships mentioned, but owing to a few good showers in the month of August 1891 the greater part of the crop was saved. Had this rain not fallen, there would have been total failure. In the Sagaing and Chaungu townships, which depend greatly on the overflow of the river for water for cultivation, the crops, though not a failure, were not good. In the Sadaung and Myinmu townships almost all the early or wet-weather crops failed, especially in the north-west portion of the former and parts of the latter, where they failed entirely. The dry-weather crops proved successful throughout the district.

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The supply of food-grains was insufficient, and large imports were made from Lower Burma and Kyauksè district.

Remarks by Deputy Commissioner, Upper Chindwin.

THE rainfall was about 15 inches below the average.

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Taking the district as a whole, the harvest was decidedly bad, not running to more than a 10 anna crop, even in the most favoured localities such as the Taungdwin, Kalè, and Kataw valleys the crop was far below the average, and in Mingin it was in many places a total failure and in others very small. In the centre of the district a 10-anna crop was gathered, while further north 8 or 9 annas were nearer the mark. Many people were tempted by the high rates to export, and the people of Kalè are now suffering for their want of foresight; other foods are being largely used in the south and parts of the centre, but there has been no tendency to migrate or to ask for relief works. The remission applied for was even less than it was last year.

Remarks by Deputy Commissioner, Lower Chindwin.

THE rainfall for the year was 16 inches 92 cents. For the preceding years for which statistics are available the rainfall was as under—

	Inches.
1890	17·74
1889	43·13
1888	35·60

The average for the four years is 28·37 inches, and the fall for the year under report is slightly in excess of half of this average. This, however, was very insufficient.

The early crops failed in Mônywa, Kani (Seywagyaung and lowlands), Ayadaw, and Kudaw townships. Kaukkyi paddy usually planted in July and August had not been planted on 1st September; nurseries had dried up and paddy crops sown broadcast had failed.

Sessamum and pyaung (jowar) remained the only hope of the cultivators in the affected areas. These failed almost entirely in Kudaw and Ayadaw. The outturn was about one-tenth of an average crop. Peas failed altogether. In Mônywa paddy almost entirely failed; jowar and sessamum were fair in some parts of this township, and from one-third to one-tenth of an average crop in the remainder. Peas were fair on lands in neighbourhood of the rivers, but failed inland.

In Kani crops on highlands were good (except in Seywagyaung, where they failed) paddy, pyaung (jowar) and sessamum on lowlands in Eastern Kani were very poor, the yield of paddy being about one-tenth the average, and that of pyaung (jowar) and sessamum being about one-fifth and one-sixth of an average crop respectively.

In Eastern and Western Pagyi good average crops were obtained, except in three or four circles near the river, where they were poor, but not injured sufficiently to make remis-

sions of revenue necessary. In the year under report, not only was the rainfall insufficient, but owing to the unusual lowness of the river much less paddy-land than usual was brought under cultivation.

Remarks by Commissioner, Central Division.

DURING the year under report the rainfall throughout the division has been much below the average of the years since our occupation of Upper Burma, and if the statements of the people are to be believed, less rain fell in the Ye-u and Lower Chindwin districts than in any year during the last thirty years. Be this as it may, there is no doubt that the rainfall was much below the average. The Chindwin and Mu rivers, too, did not rise to nearly their usual height, and the rise in the Irrawaddy was also less than it very often is. In consequence of the insufficient rainfall the early crops failed generally throughout the division. The early crops having failed, agriculturists looked with more than ordinary interest to the kaukkyi paddy-crop, which in most parts of this division is the main crop of the year.

Owing to the lateness of the rains anxiety began to be felt in July. This anxiety increased throughout August, and by the beginning of September matters looked very serious. However, early in September rain fell, and though a considerable quantity of the paddy for planting out had withered, still it was hoped that if the rain continued there might be a fair crop. Up to about the beginning of October these hopes continued to be entertained, but as no rain came, the paddy-fields dried up, and within a few days the same complaint reached me from almost every part of the Ye-u and Lower Chindwin districts, namely, that the paddy had withered and that there would be no crop. From the Sadaung township of the Sagaing district the same reports were received. In the Ava subdivision of the same district some heavy showers fell at this time, and did much good, but they were too late to save the paddy, except in a few places. From the middle of October it became evident that the paddy-crop would be lost throughout the whole division, except in the Upper Chindwin district and in some parts of the Pagyi township of the Lower Chindwin district. About the same time it was evident that in Ye-u and Lower Chindwin districts the jowar and sessamum crops, except in a very few favoured localities, would also be a failure.

The early crops and the kaukkyi paddy having, therefore, entirly failed, and the jowar and late sessamun crops having also turned out very badly, the residents of Ye-u and Lower Chindwin had nothing more to look forward to, and the result was that the scarcity of money wherewith to purchase grain began to be felt. In the Sagaing district, fortunately, a very large area of jowar, gram, and sessamum were sown late in the season, and a fair crop was reaped, while on the sandbanks and islands about the Irrawaddy and lower reaches of the Chindwin rivers, a bumper crop of peas, onions, chillies, and other vegetables were raised. The wheat and gram crops were also good in the Sagaing district; cotton was as a rule a failure, though some good crops were obtained in the Ava subdivision.

Owing to the failure of the water in the river to rise to its usual level all the "ins" or depressions were not filled with water and in consequence of this fact the area on which paddy was planted was less than usual.

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The year 1890-91 was accounted a bad year, but the year under review has been much worse. The necessity which was shown last year for storing surplus water throughout the year in Sagaing and Lower Chindwin districts have now been made more evident than ever, and in all these districts, especially in Lower Chindwin, steps have been taken with a view of storing water both for drinking and for irrigation.

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Remarks by Deputy Commissioner, Myingyan.

THE rainfall during 1891-92 was slightly above that of the previous year, but owing to the shortness of the rainfall from May to August nearly all the early crops, such as paddy, cotton, and sessamum, were a failure in the district, and the agricultural labourer who depends on getting work during that season found his resources running very low. The later rain from September onwards was favourable and the dry-weather crops were as good as usual. The outturn of millets on which the poorer people depend chiefly for their food, though not so good as it might have been if there had been more early rain, was fairly good. This crop also was withering through a long break in the rains at the end of October and the beginning of November, but was saved by a timely rainfall for three days during the middle of November. Owing to the early crops having been a failure much more pyaung than usual was sown, and the food-supply for the coming year ought to be fairly plentiful if the early crops are a success as they promise to be.

Remarks by Deputy Commissioner, Pakôkku.

THE rainfall was registered at Pakôkku and Gangaw throughout the year from 1st April 1891 to 31st March 1892.

In Pakôkku the following rainfall was registered:—

	Inches.
1890-91	18·80
1891-92	14·32

and in Gangaw from July 1890 to 31st March 1891—

1890-91	32·20
1891-92	46·84

The rainfall at Pakôkku has been decreasing during the last four years,—from 29·77 inches in 1888-89 to 14·32 inches in 1891-92.

The rainfall during the year was below the average. With regard to the harvest in three-fourths of the district, it was below the average, but in the other quarter a bumper crop was realized. There has been no famine during the year of report, but a certain amount of scarcity. Considerable quantities of grain have been imported from Lower Burma and into Gangaw from Kalè.

Remarks by Deputy Commissioner, Minbu.

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During 1891-92 less rain fell at Minbu than since 1887-88. Owing to this want of rain in certain parts of the district scarcity ensued. All along the Môn valley east of the Nwamadaung range of hills, where the condition of the people is always changing owing to the uncertainty of the rainfall and their not depending on wet but dry crops, through want of rain the early crop failed for the most part. This led to considerable distress and relief works were opened. As the rains progressed the prospect of the second crop looked poor until the country received good rain in November, and that did it so much good that it turned out fair. The third crop of gram, beans, tobacco, &c., was good.

With regard to the Sagu township, the northern part of which is irrigated by a canal taking off from the Môn river and to the south of the Legaing township, which is irrigated by the same canal, the dam burst early in the season, and hence the fields instead of being planted with paddy had to be sown with dry crops. As in the Môn valley a fair second crop was produced, but the first crop failed partially. The south of the Sagu township inland had fair crops.

The river Irrawaddy did not rise over its banks as usual and flood the land in its vicinity, and hence certain lands usually sown with paddy remained unproductive. But the island crops throughout the district were good, the wheat crop being a remarkably heavy one.

The irrigated lands round Salin suffered from want of rain, and the paddy, though very fair, was not a bumper crop.

The early crop partially failed in the Kyabin township in those circles contiguous to the river; but the second crop was a fair one.

In Ngapè, Sidôktaya, and Dabwin townships the crops were very fair, though not bumper ones. Generally speaking the early crop failed in certain places causing scarcity and relief works had to be opened. The second crop was fair; the third crop was for the most part good.

The food-supply during the rains in parts was not sufficient, but since the second crop was reaped it has been and continues for the present to be so.

Remarks by Deputy Commissioner, Magwe.

THE rainfall throughout the district was very much below the average. There are two registering stations, Magwe and Taungdwingyi, and the figures for the year under report and the two previous years are given below:—

	1889.	1890.	1891.
Magwe	31·17	30·55	26·33
Taungdwingyi	...	...	28·55

The harvest was also very much below the average. The wet weather crops suffered most, for the early rains required to soften the ground for ploughing and for the planting and growing of paddy seedlings altogether failed. This was most felt in Taungdwingyi subdivision, where the staple product is paddy and the people are unaccustomed to cultivate sessamum, maize, and millets or to live on the latter. There were occasional falls of heavy rains during June, July, and August, and the people made strenuous efforts to till the soil and grow the seedlings. The good points of the Burman showed well in these times. He was not going to starve without a struggle. Every time it rained he ploughed his fields and sowed his seedlings. But the rain stopped and the former were baked and the latter scorched. But as soon as it rained again he ploughed and sowed again. Time after time this was done and a great deal of seed expended, but the long intervals of dry weather with a scorching sun caused the crops to fail entirely.

In fact the only place where paddy was produced during the year was where there were irrigation works in operation, notably on the Palin chaung near Myothit and the Yebe in Satthwa township. Round Taungdwingyi town, where for miles the whole of the country is usually under cultivation, not an acre was cultivated this year. Attempts were

made to substitute sessamum and maize for paddy on the high unirrigated lands, but these were sown too late to yield more than a nominal crop.

A tract of country in the centre of the district, embracing the circles of Sitthalin Wagyi-aung, Nwahla, Kanhlagyi, part of Lelu, Mahahlega, Tetwun, Wetchôk, and Ledaingzin, was more favoured than the rest.

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The food-supply produced in the district has not been enough for its wants. But the people here, especially in Taundwingyi, are rich, and they were able to buy grain imported from the river-side.

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As it has been impossible to till the soil this year there has been no call for labour, and the emigrations from Satthwa township to Lower Burma have been very considerable, the total numbers of families which have gone being 1,168 out of a population of 47,000.

Remarks by Deputy Commissioner, Thayetmyo.

THE rainfall was below the average, the figures being—

	1890-91.	1891-92.
Minhla	34·73	37·95
Sinbaungwe	37·75	26·25

which give an average of 32·10 inches against 36·24 inches the year previous. There is no rain-gauge at Taingda, but the rains there were sufficient and the crops good. In Minhla township a strip of land along the river-bank suffered considerably from want of rain and the absence of a rise in the river. Famine relief works were about to be started there, but a fall of late rain and the issue of some cutch licenses tided over the crisis. Sinbaungwe township from the river-bank to about 7 or 8 miles inland also suffered from want of rain; east of that the rains were better. There was a considerable migration to Lower Burma. The harvest was below the average and the food-supply of the district insufficient; the poorer classes had to subsist largely on roots and herbs mixed with rice.

Remarks by Commissioner, Irrawaddy Division.

IT was ascertained and reported regularly that the people would not work at famine relief rates. No doubt the people were pinched, but there was no actual famine or even very acute scarcity. At Minhla coolies could not be got to work on an embanked road at anything like famine relief rates.

Remarks by Deputy Commissioner, Kyauksè.

THE rainfall for the district was rather under the average, being as registered at Kyauksè for the year 1891 only 17·45 inches, while that for the previous year was 20·03 inches. This decrease of rainfall naturally had a bad effect on certain tracts of the country which are not fully irrigated; the harvest, therefore, taken as a whole was rather below the average. At one time it was feared that scarcity would prevail in the Paleik, Tabetswè, and Paukmyaing circles, but at a late hour this was averted. The food-supply, although sufficient, was reduced to a very low ebb in the abovementioned tracts owing to the cultivators selling largely on account of the good prices they got from outsiders.

Remarks by Deputy Commissioner, Meiktila.

THE rainfall during the year was abnormal, being very much below the average. The rainfall for the year was only 23·71 inches as compared with 29·22 inches in the previous year.

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The rainfall of 1891 was most unevenly distributed. It was only towards the close of the year that any general rain fell. The early rains on which the chief crops depended were a complete failure. Rain-making experiments were carried out on a small scale during the last two quarters of the year. They were not, however, carried out on a sufficiently large scale or prolonged for any length of time. It is therefore impossible to judge of their value; needless to say under the circumstances they were unsuccessful.

The harvest was exceptionally poor. The first or kaukkyi crop was a complete failure throughout the district owing to the want of rain during the greater part of the year. On seed advances being made in each subdivision the cultivators purchased seed and again planted their fields. Although this crop was planted, yet, owing to the almost providential rain in the last quarter of the year, nearly two-thirds of this latter crop was harvested. Owing to the failure of the first crop and the poor outturn of the second harvest the food-supply of the district was very insufficient throughout the year. Stocks of food were at the lowest in June, July, August, and September.

Distress gradually, owing to the scarcity of food, became acute. Towards the end of June the people commenced to emigrate in large numbers in whole families to Lower

Burma. The actual numbers who emigrated were 6,092 families. In July, August, and September the people were reduced in the Wundwin and Pindalè townships and parts of Mahlaing and Meiktila to selling their plough-cattle, carts, and land, while large numbers in each village were living on the pounded roots of the thamôn tree and the pith of the toddy palm.

This food, which was the general diet of the people over a large tract, lasted until the relief works were started and in full swing. In August I found many villages in which the people had not tasted rice for three months. The children especially were looking very pinched and haggard.

All complained of colic and other bowel-complaints consequent on the diet on which they were forced to live. I doubt if any one could claim that the diet referred to by me was nutritious or even equivalent to jungle yams.

On large advances being made to the cultivators and money thrown into the district on the relief works being started, grain was imported in increasing quantities by the local traders, some of whom opened grain depôts on the various large relief works.

Remarks by Deputy Commissioner, Yamèthin.

THE rainfall during the year under report was lower than in any of the three previous years as the following figures will show :—

Year.					Inches.
1888	...	...	...	...	32·44
1889	...	..	...	....	40·18
1890	...	...	...	...	33·69
1891	...	...	...	...	31·41

The rain was very unseasonable. At first it was scanty and the seed put in the ground by the cultivators was destroyed by drought. Towards the end of the cultivating season comparatively copious rain fell, but the people had no seed left. Advances for the purchase of seed were at once made and this staved off actual want in the drier parts of the district. In the culturable tracts at the foot of the hills such as Baw, Nyaunggaing, and Kyinzu circles, where the land is irrigated by a series of weirs on the hill streams, the harvest was an average one. In the other parts of the district scarcity was more or less severely felt, as the people have had a succession of bad harvests and were not prepared for the series of misfortunes they met with this year. In the country lying under the Nyaungyan tank, where the cultivators would otherwise have been well off, much damage was done by the bursting of the tank; the water swept away the rice-plants and the seed in the ground on three successive occasions.

On account of the distress amongst the agricultural population relief works were opened. They were of two kinds, namely,—

(i) roads opening up the affected tracts;
(ii) irrigation works.

The roads were from Yamèthin to Imbaung, from Yamèthin to Yedan, and from Nyaungyan to Pasobyu.

Good crops of gram, chillies, tomatoes, and onions were obtained in the hot weather. The cultivation of gram has extended considerably.

Remarks by Deputy Commissioner, Pyinmana.

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Except in the north-east portion of the district, where perennial streams give an opportunity for irrigation throughout the year, there was failure of paddy crops more or less complete all over the district in consequence of the insufficiency of rainfall, and large quantities of paddy and rice were imported from Lower Burma to supplement the food-supply during the last three months of the official year.

PUBLIC HEALTH.

Remarks by Deputy Commissioner, Ye-u.

THE health of the people throughout the district was good, enjoying absolute immunity from epidemics.

Remarks by Deputy Commissioner, Sagaing.

GOOD on the whole. There were a few cases of smallpox and a few cases of choleraic diarrhœa in the district during the year. As to smallpox there were only a few isolated cases. The exact number of deaths is not known, but they were very few.

Remarks by Deputy Commissioner, Lower Chindwin.

WITH the exception of occasional outbreaks of cholera the public health throughout the year was good.

Remarks by Deputy Commissioner, Upper Chindwin.

THERE has been no especially severe epidemic outbreak of any sort. Sporadic cholera appeared after the return of the troops from Manipur, which in a few villages became epidemic, but the general health of the public was fair.

Remarks by Commissioner, Central Division.

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The scarcity of money has had no appreciable effect on the constitution of the people and the year has been singularly free from fevers and epidemics of all sorts.

Remarks by Deputy Commissioner, Thayetmyo.

THERE was no outbreak of epidemic disease. There were a few cases of smallpox and cholera in a sporadic form. The public health was on the whole good.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Considering the use of roots and herbs (resorted to about once in every three years) the public health was remarkably good.

Remarks by Deputy Commissioner, Yamèthin.

THE public health has not been affected by the scarcity.

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In December and January malarial fever was very prevalent owing to the heavy rains at the beginning of the cold weather.

Remarks by Deputy Commissioner, Pyinmana.

THE public health has been exceptionally good throughout the year.

CATTLE.

Remarks by Deputy Commissioner, Mandalay.

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The price of plough-cattle has risen almost to that prevailing in Lower Burma.

Remarks by Deputy Commissioner, Ruby Mines.

TWENTY-NINE deaths of cattle were reported during the year, of which 19 were due to foot-and-mouth disease and 10 to tigers, which are getting a perfect nuisance since all guns have been confiscated. The plough-cattle are not sufficient and advances for purchase will probably be required for some years to come. There is nothing to show that the number has fallen off during the last few years.

Remarks by Deputy Commissioner, Ye-u.

CONSIDERING that so many were the victims of epidemic disease last year it is exceedingly gratifying to note that a very small number of cattle, some 68, died from disease this year.

Remarks by Deputy Commissioner, Sagaing.

IN the Sagaing and Myinmu subdivisions no disease among cattle was reported, but in the Ava subdivision 244 head of cattle died from pox and four from a certain kind of disease called in Burmese "labetkyôn-na."

Remarks by Commissioner, Central Division.

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Last year though Lower Chindwin was reported free from disease it has been ascertained that nearly 2,000 cattle died. The supply of cattle, however, is being rapidly replenished.

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Remarks by Deputy Commissioner, Upper Chindwin.

THERE was no great loss of cattle; a very few animals died of foot-and-mouth disease. The parts of the district affected have not yet recovered the great plague of three years ago: though the young animals are coming on nicely, a continuation of the system of advances for purchase of cattle will be necessary.

Remarks by Deputy Commissioner, Lower Chindwin.

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Of 99,589 plough and breeding-cattle, 4,339 were attacked by disease and 1,978 died in 1890. This gives an annual death-rate of 1·9 per cent.

During 1891 there were 3,228 cattle attacked and 1,232 deaths. Death-rate 1·2 per cent. The district is fairly well off for cattle, which are increasing in numbers. Use could be found for more plough-cattle, and Rs. 2,840 were advanced for purchase of plough-cattle during the year.

Remarks by Deputy Commissioner, Myingyan.

THERE was no cattle disease reported throughout the year.

Remarks by Deputy Commissioner, Pakôkku.

THE stock of cattle has increased slowly in spite of the slight cattle-disease in Gangaw and Pauk. There have been no serious outbreaks of cattle disease during the year.

Remarks by Deputy Commissioner, Minbu.

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There was little or no disease amongst the cattle during the year, and that their health was for the most part good.

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It was a great blessing for the district that no epidemic occurred, for in 1889-90 nearly 30,000 died, and in 1890-91 22,785 are reported to have died.

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The large tracts of jungle round most of the villages form excellent grazing-grounds.

Remarks by Deputy Commissioner, Magwe.

THE health of cattle has also been uncommonly good. There has been no disease whatever anywhere in the district.

Remarks by Deputy Commissioner, Thayetmyo.

CATTLE-DISEASE was not so prevalent as in the previous year, the deaths reported were principally due to foot-and-mouth disease. There were a few deaths from rinderpest. The number of plough-cattle in the district is insufficient. Advances have been made to agriculturists to enable them to buy fresh stock. The number of cattle in the district has been steadily decreasing the last few years and the only reason that can be assigned for it is the ravages of disease.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Cattle-thieves and the high prices of cattle in the Deltaic districts have contributed their share to this decrease.

Remarks by Deputy Commissioner, Kyauksè.

THE condition and health of cattle have been generally good.

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There is a sufficiency of plough-bullocks and the number of cattle has been increasing.

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Remarks by Deputy Commissioner, Meiktila.

THE number of plough-cattle is still insufficient. Large numbers of cattle were sold during the year by the villagers in order to obtain food and seed.

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Advances to the extent of Rs. 97,466-1-9 were made to cultivators to prevent them selling their plough-cattle. No advances were made, however, to enable them to purchase cattle. I would strongly urge the advantage of holding annual agricultural shows in this district, which is a cattle-breeding one, and the allotment of a few hundred rupees annually in prizes for the improvement of the breed.

Remarks by Deputy Commissioner, Yamèthin.

THERE were 173 fatal cases of cattle-disease, the majority being cases of foot-and-mouth disease, which occurred in the Pyawbwe township.

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A large number of cattle are bred in the district, especially in the villages on the uplands to the west of the railway line. The cattle had sufficient pasturage even in the hot weather.

Remarks by Deputy Commissioner, Pyinmana.

THERE were slight outbreaks of cattle-disease in the Paunglaung and Wanwègôn townships.

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In spite of the freedom from disease the number of plough-cattle is still far below the requirements of the district in a favourable season. The number is increasing, but it will take some years for the district to recover from the ravages of dacoits and disease in the troublous times following the annexation.

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But large numbers of former cultivators have had to take to other employment for want of cattle.

HARVEST AND PRICES.

Remarks by Deputy Commissioner, Mandalay.

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	1890-91.	1891-92.	
	Rs.	Rs.	
Rice	293	392	Per 100 baskets.
Wheat	250	290	
Maize	85	180	
Cotton per 10 viss	15	15	
Oil-seed	100	390	
Salt per 100 viss	10 to 11	10	
Pulses	130 to 140	170	
Gram	147	200	

Remarks by Deputy Commissioner, Katha.

THE price of rice rose from Rs. 200 to Rs. 400 per 100 baskets due to the bad harvest and the extra demand. No trade exists in other grain.

Remarks by Deputy Commissioner, Shwebo.

THE prices ruling for the undermentioned articles were as follows:—

	1890-91.	1891-92.	
	Rs.	Rs.	
Rice	225	366	Per 100 baskets.
Oil-seed	300	319	
Pulses	150	180	
Millet	56	76	
Cotton	25	24	
Wheat	...	...	
Salt	8-8	8-10 per 100 viss.	

Remarks by Commissioner, Northern Division.

Shwebo.—The harvest of 1890-91 was a very poor one, and with the second bad season of the year of report the local food-stocks were exhausted and grain had to be imported in considerable quantities for the requirements of the people. There was no interference on the part of Government, and the ordinary rule of supply and demand sufficed to meet the exigencies of the case. The average price of rice is reported to have been Rs. 366 per 100 baskets, which, though dear for Shwebo, is not a high rate. The prices of pulses and millets generally were above the average as was to be expected.

Remarks by Deputy Commissioner, Ruby Mines.

IN 1891-92 the price of rice in the Mogôk township averaged Rs. 825 per 100 baskets, the price rising in the rainy season and falling in the dry. The price of rice in the Twinngè township averaged Rs. 368. In the previous year in the Ruby Mines district the average price was Rs. 566 per 100 baskets.

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Remarks by Commissioner, Northern Division.

Ruby Mines.—The high price of rice in the hilly part of this district was very noticeable. Rs. 825 per 100 baskets is almost a famine price for most districts, and the high price of food makes labour very costly.

Remarks by Deputy Commissioner, Ye-u.

DURING the year the price of rice gradually rose from Rs. 287 in April to Rs. 425 in November, when it fell again to Rs. 400 during the last four months of the year, the average price being Rs. 368 as compared with Rs. 287-5-0 of the preceding year.

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Wheat, millet, grain, and cotton are not produced in the district and have no large sale in the market here.

Remarks by Deputy Commissioner, Sagaing.

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A very large area of land has been sown with wheat and gram. I hope to get still more done in this line.

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PRODUCE (CROP STATISTICS).

Remarks by Commissioner, Southern Division.

Minbu.—During the dry season of 1890-91 enquiries were set on foot in all districts to ascertain more accurately than had been hitherto done, the outturn of the different crops grown in the islands. Selected areas were measured and the produce was determined on statistics so obtained. What I may call crop acreage rates have been fixed in the Myingyan, Pakôkku, and Minbu districts. These revised rates are in force for the season of 1891-92. The system of renting islands at a lump sum to thugyis or others has now been completely done away with, and the rate per acre, irrespective of crop or soil, is now only in force as the basis of calculation of island revenue in part of the Pagan subdivision.

Remarks by Deputy Commissioner, Meiktila.

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The cotton crop this year was exceptionally poor; the large cotton-brokers in consequence declined to grant advances as usual to the cultivators; the result has been that the price has been kept down and cultivators have been forced to sell at a loss.

THATHAMEDA.

Remarks by Commissioner, Northern Division.

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Mandalay.—The general increase is attributed by the Deputy Commissioner to the census operations, which acted as a check on the thugyis' assessment-rolls, and so made the thugyis apprehensive of detection if they submitted inaccurate and incomplete rolls.

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Having regard to the high prices of food ruling during the year the promptitude with which the tax has been collected is creditable to the District authorities.

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Bhamo.—The increase of thathameda is very satisfactory, clearly indicating that notwithstanding the press of work entailed by military operations in all directions, the Deputy Commissioner has paid close attention to the Revenue administration of the district, and has successfully controlled and directed the labours of his Subdivisional and Township Officers. The collections have been made with promptitude, and a sum of Rs. 841 only was outstanding at the close of the year.

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Katha.—The increase is due to the addition of the Wuntho State, which was added during the course of the year. The collections in this newly acquired tract of country have been made without difficulty, and it is satisfactory to note that the Deputy Commissioner has commented favourably on the conduct of the thugyis, who apparently were not placed on security.

Shwebo.—The area of the Shwebo district has been increased by the addition of two circles, namely, Pintha and South Ngasin, from the Katha district.

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Having regard to the fact that in much of this district scarcity prevailed, the collections are, I think, quite as good as could be reasonably anticipated. The thathameda-tax is a very heavy impost under our rigid system of revenue collection, and the people generally would welcome the introduction of the capitation-tax at the rates and under the rules in force in Lower Burma in its place. The system of assessment is unsatisfactory and difficult to control, and the tax no doubt falls with undue severity on the poorer classes.

Remarks by Deputy Commissioner, Ye-u.

AN increase of over Rs. 20,000 of thathameda revenue was hoped for as late as last September, but the insufficiency of the rainfall caused a general scarcity which in turn caused a very considerable exodus, and this at once destroyed the hopeful forecast which

had been formed. The revised demand was Rs. 78,640. Twenty-nine villages were unable to pay anything.

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The total collections for the year ending 31st March 1892 amounted to Rs. 72,001.

Remarks by Deputy Commissioner, Sagaing.

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The demand on account of thathameda was—

	Rs.
1890-91	4,40,540
1891-92	4,53,499

It shows an increase of Rs. 12,959 in the year under report. The increase should have been Rs. 41,390 had there been no distress on account of drought as the demand originally made was Rs. 4,81,930. The increase was due to the increase of population, as the country became pacified, and the trade more flourishing on account of railway steamer communications, also to the strict watch kept over checking of the households.

Remarks by Deputy Commissioner, Magwe.

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The collection of the thathameda was not commenced in this district until the end of January. It was delayed in order that the people might have full time to gather in their winter crops and raise money on these to pay the tax. Owing to the scarcity of food and the high prices, and to the fact that a part of the district was in a state verging on famine, it was impossible to push too urgently for payment before the close of the year.

Remarks by Deputy Commissioner, Pakôkku.

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In certain cases the joint responsibility of the village for absconders has not been enforced on account of scarcity. Considering that the year has been a bad one I think an increase of 15 per cent. on the thathameda demand as compared with last year is satisfactory, and that the fact that the whole of this revenue, with the exception of Rs. 11,831, *i.e.*, all except 1·81 per cent. has been collected, reflects credit on the Subdivisional and Township Officers concerned.

Remarks by Deputy Commissioner, Magwe.

THE demand of thathameda for the year was Rs. 3,87,666 against Rs. 3,67,210 for the previous year, or an increase of Rs. 20,456. This increase was due to the care taken in the assessment as reported last year, and to the careful revision of rates in the district. In some circles the rates were slightly increased. This increased the demand. But the collection fell from Rs. 3,48,335 to Rs. 2,31,460. The method followed in assessment was less strict than in the previous year. But still there would have been considerable increase in thathameda, but owing to the general scarcity the rates had to be reduced. The remissions on account of these reduced rates amounted to Rs. 72,281. The balance outstanding at the close of the last year, namely, Rs. 18,229, was increased to Rs. 18,875 on account of supplementary demand. The whole of this was collected with the exception of a sum of Rs. 6,638, which was remitted.

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The rates originally sanctioned for the year were slightly greater than the rates in the previous year, but owing to the scarcity of food and the difficulty the people would have experienced in paying at full rates, it was necessary to give remissions on the rates originally determined on. In doing this the outturn from the season's crops was compared after careful inquiry, circle by circle and village by village, where necessary with the average yearly outturn, and the proportion of the rate to be remitted in each circle was based on this comparison. In addition to this reduction of rates it has been necessary to apply for sanction to remit a large amount on account of families who have left the district to seek work elsewhere, and whose whereabouts are not known. The sum for which application for remission has already been made is Rs. 15,090, but further application will have to be made, as I doubt whether, except in a very few cases, the attempts now being made to trace persons who have gone to other districts and recover the tax due from them will be successful.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—All the operations were closed, including remissions, before the end of the year. This was done without difficulty despite the prevailing scarcity.

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I doubt whether there has been much increase of population during the year of report. There was considerable migration to the cutch forests of Upper Burma and to Lower Burma

Remarks by Deputy Commissioner, Thayetmyo.

THE total demand on account of thathameda was Rs. 89,374 as compared with Rs. 78,280 the year before. The total collections were Rs. 88,991, the balance of Rs. 383 having been remitted. The demand shows an increase of Rs. 11,094, and the collections an increase of Rs. 10,807 over the previous year. The thathameda revenue has been steadily increasing since the year 1889-90. This is due to the return of the people to their former villages now that the district has quieted down. The number of householders assessed to thathameda was 8,973 as against 7,852 last year.

Remarks by Deputy Commissioner, Yamèthin.

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On account of the scarcity it was deemed inadvisable to assess the tax at full rates. In January and February a careful enquiry was made, village by village, to ascertain what produce the agriculturists had received from their land and whether they were otherwise in debt or badly off, and to estimate what the non-agriculturalists earned. On the basis of the facts thus ascertained a separate rate was fixed for each village. Total remission was granted only in the case of 13 small villages. In the other villages rates varying from Re. 1 to Rs. 10 were fixed, in the majority the rate was under Rs. 6.

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The number of households assessed was 26,293 as compared with 28,714 in 1890-91. The decrease is due to the fact that a number of families migrated to Pyinmana, Toungoo, and Pegu to obtain labour.

Remarks by Deputy Commissioner, Pyinmana.

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The thathameda demand instead of increasing, as was anticipated, shows a further decrease of Rs. 2,105.

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The decrease occurred principally in Pyinmana and Paunglaung townships, and is due to persons leaving for Lower Burma in search of employment.

Remarks by Commissioner, Eastern Division.

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Kyaukse.—The increase in the number of households is probably due to immigration from districts affected by the scarcity, a large number of families from Shwebo, Sagaing, and Meiktila having come to the Kyauksè district, where they found employment as agricultural labourers or took up land themselves.

Meiktila.—In Meiktila there was a decrease of Rs. 2,22,112 or 68·58 per cent. on the demand of the previous year. Owing to the scarcity the people were unable to pay the full rate of Rs. 10 per household, and a separate rate was fixed for each village according to the condition of the people. The crop reaped was ascertained as well as other sources of income for each village, and the rate fixed at a proportion varying from one-fourth to one-sixth of the gross income. No village whose inhabitants had derived their means of support from the relief works was taxed at a higher rate than Rs. 6 per household. Six thousand and ninety-two families are reported to have left the district during the year owing to the scarcity, and migrated to Lower Burma in search of work.

Yamèthin.—In Yamèthin there was a decrease of Rs. 1,38,863 or 48·78 per cent. on the demand of the previous year. The reason of the decrease is the same as that for Meiktila. Four thousand four hundred and sixteen families are reported to have left the district owing to the scarcity during the year.

Pyinmana.—In Pyinmana there was a decrease of Rs. 2,105 or 2·29 per cent. on the demand of the previous year, the number of households having decreased from 8,964 to 8,908. The Deputy Commissioner attributes this decrease to the fact that families left the district to seek employment in Lower Burma.

STATE LANDS.

Remarks by Commissioner, Northern Division.

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Mandalay.—The increase in the general demand is attributed by the Deputy Commissioner to more land having been brought under cultivation than in the previous year.

Remarks by Deputy Commissioner, Bhamo.

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A register of all lands, including State lands, village by village, opened since last year, is incomplete as yet. Steps will be taken to complete it in course of this year.

Remarks by Deputy Commissioner, Katha.

THE Subdivisional Officers of Katha, Myadaung, and Kawlin have got lists of royal lands and are checking these themselves to ensure accuracy.

Remarks by Commissioner, Northern Division.

Katha.—The whole of the land in the Katha district has been declared to be State land until the contrary is proved, and thus far no valid claims to "bobabaing" titles have been received or admitted.

Remarks by Commissioner, Northern Division.

Katha.—Here the demand has increased from Rs. 25,280 to Rs. 89,021 in consequence of the increased area of the district.

Remarks by Deputy Commissioner, Shwebo.

THE demand on account of rent of State land was Rs. 5,732, being an increase of Rs. 1,327 over last year. Collections including arrears of the previous year amounted to Rs. 6,326, and a balance of Rs. 3,126 remained uncollected at the close of the year. A considerable area of land in the Tantabin circle was cultivated during the year of report for the first time for the last six years.

Remarks by Commissioner, Northern Division.

Shwebo.—The area of State land is returned as 6,610 acres, being an addition of 3,700 acres over that of the previous year. This is a satisfactory increase, but it should have been stated whether the Collector's declaration was contested or not. Of this area of State land only 1,280 acres was under assessment during the year of report.

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The delay in collecting this rent has not been explained; it is probably due to the bad season. It is satisfactory to observe that cultivation is being resumed in the Tantabin circle, where the land has been unoccupied for the past six years.

Remarks by Deputy Commissioner, Ruby Mines.

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The revenue on State land is assessed at a quarter of the produce, which latter is taken to be 40 baskets outturn for every basket of seed sown. The Government share is commuted into money at the rate of Re. 1 per basket in the Twinngè township and Rs. 1-8-0 to Rs. 1-12-0 in the Mogôk township.

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Remarks by Deputy Commissioner, Sagaing.

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The rate at which the revenue on State lands was collected during the year under report was one-quarter of the produce as directed in the Secretary to the Financial Commissioner's No. 42-408R.—91, dated 5th January 1892.

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The area of land declared to be State land under section 24 (1) of the Upper Burma Land and Revenue Regulations was 275 acres.

Remarks by Deputy Commissioner, Lower Chindwin.

REGISTERS by circles were prepared showing (with separate serial numbers for each holding) all land claimed as private property prior to 13th July 1891. All other land is State land.

No change has been made in the principles of collection of revenue on Royal land. The State's share is one-third.

Remarks by Commissioner, Central Division.

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Upper Chindwin and Sagaing districts are responsible for the increase. Upper Chindwin shows an increase in the demand of about Rs. 8,000 and Sagaing Rs. 35,624.

The increase in the demand in Upper Chindwin is satisfactory and will continue, as State lands will come to light now that the district is quiet. The increase in the Sagaing district, which has been in our possession so long, is rather surprising and is due to the continued energy of Mr. McDermott, the Deputy Commissioner, who has given great attention to discovering State lands, which through the dishonesty and connivance of subordinate officials have hitherto remained undetected.

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The Deputy Commissioner, Lower Chindwin, has carried out my wishes in a thorough manner, and he has caused registers and rough maps to be made up of the lands claimed as private lands in every village. These registers and maps are carefully filed in his office, and though of necessity the work is rough yet it will prevent land which is now admitted to be ownerless being subsequently occupied without the consent of the Deputy Commissioner.

A similar course has been directed to be followed in other districts.

Remarks by Deputy Commissioner, Myingyan.

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The total demand of State land revenue for the year under report was Rs. 16,359-11-0 plus Rs. 1,658-10-4, making a total of Rs. 18,018-5-4, and the total collections were Rs. 15,435 plus Rs. 105 making a total of Rs. 15,540.

Remarks by Deputy Commissioner, Minbu.

THE middlemen were done away with in the case of the Royal lands in Salin and rents fixed at the same rates as those given by the tenants to the owners of private land contiguous to them. The State lands have not been as yet properly registered and cannot be until they have been fully surveyed. This is now being done by the party of the Survey of India working here, and when we get their maps and a Settlement Officer is appointed the lands can at once be properly registered. A register, however, is kept at headquarters of the State lands, in which is incorporated all information obtainable.

Remarks by Deputy Commissioner, Minbu.

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Owing to the failure of the Man canal system the Sagu and Legaing kaukkyi lands did not yield so much revenue as in previous years; some remained fallow and some were planted with dry crops.

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The "mayin" revenue fell due in June and was all collected. This source of revenue changes considerably year by year. The paddy is grown on the lands of the Paunglin lake. If there is too much water in the lake, the crop gets drowned; if too little, it dies for want of water. A plan is now being proposed by which we shall be able to regulate the supply, but to make the required sluices a certain amount of money must be expended.

Remarks by Deputy Commissioner, Magwe.

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The increase is almost entirely on account of the revenue derived from the island cultivation, which has been almost doubled. The assessment was very carefully made in March last and it is to this that the increase is due. There can be no doubt that in former years the cultivators were not paying as much as would be legally and justly demanded from them.

Remarks by Deputy Commissioner, Thayetmyo.

TOWNSHIP OFFICERS submitted lists of State lands. Objections were filed and disposed of. The total area in Minhla then declared to be "*Ayadaw*" land was 603 acres. The area in Sinbaungwe (619 acres) has not been declared to be State land pending orders as to whether these lands should be dealt with under Financial Commissioner's Circular No. 41 of 1890. The revenue on State lands is collected on the principle in vogue under the Burmese régime, *i.e.*, 20 baskets on every 200 baskets of paddy-producing land. The revenue realized during the year of report was Rs. 74; the cost of collections was *nil*, the revenue having been collected by the Township Officer. In the event, however, of the revenue being collected by the thugyis, which it would be were the collections considerable, the cost would be 10 per cent. of the revenue collected.

The area declared by the Collector to be State land under section 24 (1) of the Upper Burma Land and Revenue Regulation was 603 acres.

Remarks by Deputy Commissioner, Kyauksè.

DURING the past year a regular settlement survey of the district was completed, but the report has not yet been published.

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The revenue on State land is collected by thugyis who submit assessment-rolls for each separate crop; these rolls are checked by Township Officers and Subdivisional Officers. Tax tickets are then issued to the thugyis for each cultivator in his circle. The thugyis collect and pay in the revenue. The only expense incurred is the cost of the thugyis' commission.

Remarks by Deputy Commissioner, Pyinmana.

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The entire area shown in the previous year's report as State land was left fallow owing to continued drought, and this will necessitate the remission of Rs. 230, being the revenue due on the land as irrecoverable.

Remarks by Commissioner, Eastern Division.

Kyauksè.—The area of cultivated State land in Kyauksè is according to the Settlement Report 86,59,198 acres.

Yamèthin.—The area of State land in the Meiktila district is 29,306 acres.

Meiktila.—The area of State land in Yamèthin is given as 3,945 acres as against 3,952 in the previous year, 14 acres have been struck off the list of State lands and 7 acres added during the year.

Pyinmana.—The area of State land in Pyinmana remained the same as last year (17,157 acres).

The rate of the plough tax in Pyinmana was doubled during the year, but owing to drought the crops failed on a large portion of the land and large remissions have been proposed.

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An important question regarding the title to dama-u-gya lands has been raised during the year and is now on reference before the Financial Commissioner.

LAND REVENUE.

Remarks by Deputy Commmissioner, Mandalay.

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Very great care was paid this year to the assessment and collection of the thathameda-rolls, and thamadis were formally appointed in each village and their duties and that of the thugyis in respect thereof clearly explained. The Subdivisional Officers and Township Officers and the Akunwun showed great energy and assisted me to the utmost in getting the revenue, (all but a small balance including remissions,) in by the 3rd March.

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The thugyis too, as a body, are becoming more alive to their responsibilities in the collection of revenue, though there is still much room for improvement.

Remarks by Deputy Commissioner, Katha.

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After the rolls had been submitted a great deal of checking had to be gone through, and a large supplementary demand had to be added to the original. It was to be expected among officials who were never properly supervised previously that the thathameda-rolls would not be as carefully made out as is necessary.

Remarks by Deputy Commissioner, Shwebo.

THE thathameda demand including that for South Ngazin and Pintha circles transferred from Katha, amounted to Rs. 2,96,776, and the collections to Rs. 2,03,983. Of the balance Rs. 73,732 were remitted, leaving Rs. 19,061 outstanding at the close of the financial year. Of the amount remitted a considerable portion was due from persons who had to leave their villages on account of the scarcity prevailing, and some of this may be collected on their return, in which case it will be shown as a supplementary assessment.

Remarks by Deputy Commissioner, Ruby Mines.

THE demand under this head for the year 1891-92 was Rs. 36,690 as compared with last year, Rs. 32,611, showing an increase of Rs. 4,079. There were 3,669 households assessed during the year under report as compared with last year, (3,325).

	Rs.
Total collections	35,577
Remissions	132
Balance	981

Out of this amount the sum of Rs. 428 were collected after the close of the year, thus leaving a balance of Rs. 553, inclusive of remissions, still to be collected. This sum remained to be collected from the supplementary demand: the original demand was fully paid up within the year. The increase under the head of thathameda is due to increase of population.

The total demand under State lands was Rs. 11,006 as compared with 10,719, showing an increase of Rs. 287.

	Rs.
Total collections	9,914
Remissions	346
Balance	746

Out of this amount Rs. 431 have been since collected and there still remains a balance of Rs. 315.

Remarks by Commissioner, Central Division.

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Owing to orders issued by the Financial Commissioner in his No. 604-1S.F., dated the 24th December 1891, on account of the scarcity existing in three districts, the demand was largely reduced

The following table shows the original and reduced demand:—

District.	Original demand.	Reduced demand.	Reduction.
	Rs.	Rs.	Rs.
Ye-u	1,99,307	78,640	1,20,667
Sagaing	4,81,930	4,53,499	28,431
Lower Chindwin	4,08,202	3,12,728	95,474
Upper Chindwin	2,23,384	2,23,384	.....
Total ...	13,12,823	10,68,251	2,44,572

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The total demand in this division for the year, notwithstanding the scarcity, has only fallen from Rs. 11,63,289 to Rs. 10,68,251, or a decrease of Rs. 95,038. On 7th May the Deputy Commissioner, Lower Chindwin, reports that the whole outstandings have been recovered. Rupees 4,688 were also collected during April by the Deputy Commissioner, Ye-u, so that the outstandings now on account of thathameda are small.

Remarks by Deputy Commissioner, Sagaing.

THE demand on account of State land was in—

	Rs.
1890-91	67,066
1891-92	1,02,690

This shows an increase of Rs. 45,624 under the abovementioned head, which was due to more culturable lands having been declared State.

Remarks by Deputy Commissioner, Lower Chindwin.

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The original demand based on number of revenue-paying families in the district before the crops failed was Rs. 4,68,202-2-0, showing an increase of 4,002 taxable families at Rs. 10 to Rs. 4,020, or about 11 per cent. over last year.

The number of families assessed to thathameda during 1891-92, 1890-91, and 1889-90, are shown below:—

	Rs.
1891-92	36,886
1890-91	36,799
1889-90	32,821

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The decrease of Government share of produce of Royal lands is due to the kyaukkyi paddy having failed; the resulting loss amounted to Rs. 2,900.

Remarks by Deputy Commissioner, Upper Chindwin.

THE figures of the main business of the year, namely, assessing and collection of thathameda, are most satisfactory from all points of view. In the first place the demand for the year has increased from Rs. 1,77,241 to Rs. 2,23,384, or more than 26 per cent.; secondly, although the harvest has not been good, the outstanding on the 1st April was only Rs. 3,775; last year it was Rs. 53,552.

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The increase in the year's demand is due firstly to the annexation of the Kalè State, which brought in an extra Rs. 26,200, and secondly to more careful enumeration on a slightly different principle, and which relieves many of the poorer classes of families.

Remarks by Deputy Commissioner, Myingyan.

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The number of households assessed to the thathameda was 43,361 as compared with 45,178 last year. The decrease is due to the scarcity that prevailed when the assessment-rolls were being made out. A few supplementary rolls have since been submitted. It was impossible to avoid this as people were moving about from one village to another, and it would not be a good precedent to set that they should be exempted from revenue as they were absent from their village at the time of assessment.

According to instructions sent by the Financial Commissioner the sanctioned rates were revised owing to the scarcity, and the demand reduced from Rs 4,21,429 to Rs. 3,12,433.

Remarks by Deputy Commissioner, Pakôkku.

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The increase in thathameda is due to greater care being taken by the thugyis to return the correct number of households and to minute checking of the rolls by the Township and Subdivisional Officers.

Remarks by Deputy Commissioner, Minbu.

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It will be noticed that the thathameda demand decreased by Rs. 6,520. This is due to the transfer of the Chindaung, Laikpyu, Pindalè, Yawwa, and Taunggyaung circles to the Pakôkku district. In 1890-91 the demand on these circles was Rs. 20,640. Hence the demand shows really an increase of Rs. 14,120 on the same area as for 1890-91, and this in spite of people emigrating to Lower Burma on account of the scarcity.

Remarks by Deputy Commissioner, Kyauksè.

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It will be seen that there has been a general increase over the previous year.

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The increase this year would have been greater had the year been more favourable for cultivation. In some parts of the district land which could have been assessed to revenue was not assessed owing to want of cultivation on account of drought.

Remarks by Deputy Commissioner, Meiktila.

THE total demand for the thathameda has decreased from Rs. 3,23,890 in 1890-91 to Rs. 1,01,778 in the year under report, being a decrease of Rs. 2,22,112. This large decrease has been due to the general reductions in the rates of demand fixed for each village and sanctioned by the Financial Commissioner during the year on account of the failure of the crops, the general scarcity, and the poverty of the people.

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The balance outstanding on the 31st March 1892 was Rs. 3,914. Nearly the whole of this has since been collected during April.

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The number of households assessed to thathameda during the year was 23,713 as compared with 32,389 in the previous year. This shows a decrease of 8,676.

This decrease has been due to many villages having been exempted from thathameda this year owing to the scarcity and failure of the crops, and also to the large number of households who have emigrated.

Remarks by Deputy Commissioner, Pyinmana.

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The demand increased by Rs. 4,396 owing to the doubling of the rate of kywèshinkun or plough-tax. The area planted decreased considerably owing to the want of rain, and the crops were poor.

COLLECTION OF REVENUE.

Remarks by Commissioner, Northern Division.

Mandalay.—The revenue is collected by 7 myothugyis and 235 ywathugyis; the myothugyis draw an average of Rs. 632 per annum as commission on collections, while the ywathugyis get about Rs. 119. There are also 283 ywathugyis who aid in the collection of the revenue, but draw no remuneration. It is satisfactory to note that some groups of villages were broken up during the year and 24 new revenue charges formed, so that progress was made towards the formation of each village into a separate community under its own headman.

Bhamo.—The revenue collections are made by 3 myothugyis, 10 kayaingôks, and 290 thugyis. How the kayaingôks have been remunerated is not stated. Of the thugyis 183 receive full commission, 14 a share only of the commission, while 83 are not remunerated. These headmen of villages, who have to work and get nothing for it, are not likely to remain satisfied with their position, which certainly is not a sinecure in the present day, and the sooner the villages can be made into separate charges the better.

Remarks by Deputy Commissioner, Bhamo.

THE number of myothugyis is three. One of these receives regular pay and no commission.

Kayaingôks			10
Thugyis			290
Average number of villages in a thugyi's circle			1
	Rs.	A.	P.
Amount of commission due to thugyis on collection in 1891-92	7,913	0	0
Myothugyis	3,145	0	0

Therefore the averages are respectively Rs. 27 and Rs. 1,572-8-0.

Remarks by Deputy Commissioner, Katha.

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Two circles, namely, South Ngasin and Pintha, were lately transferred to the Shwebo district. The average number of villages in each thugyi's circle is 12.

Remarks by Commissioner, Northern Division.

Katha.—The collections are made by 128 thugyis and ywathugyis, all of whom receive commission at 10 per cent. on their collections, and some few have "thugyi sa" holdings as well. There are, however, upwards of 1,000 ywathugyis who get no remuneration and yet assist largely in collecting the revenue. Some progress has been made in breaking up myothugyiships into village headmen's charges, but the process is necessarily a slow one as vested interests and rights of long standing cannot be arbitrarily set aside.

Remarks by Deputy Commissioner, Shwebo.

THERE are 12 myothugyis and 263 ywathugyis in the district. Each of the former has on the average 13·16 villages under him and each of the latter 1·28. The total amount of commission drawn by thugyis was Rs. 20,398. Each myothugyi received on an average Rs. 414 and each ywathugyi Rs. 54.

Remarks by Commissioner, Northern Division.

Shwebo.—The revenue was collected by 12 myothugyis and 263 ywathugyis, and the Deputy Commissioner states that the commission earned during the year averaged in the case of each myothugyi Rs. 414 and in the case of each ywathugyi Rs. 54.

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From the report on the working of the Village Regulation it appears that there are no ywathugyis who are without remuneration, but I am not quite satisfied that this statement is correct.

Remarks by Deputy Commissioner, Ye-u.

THE total number of thugyis that were engaged in the collection of revenue was 244 during the year as compared with 235 of the previous year. The cause of the increase is due to (i) four circles of the Wuntho territory being added to this district; (ii) to three villages which were abandoned during the annexation and the turbulent state of the country at the time having been re-established during the year; and (iii) to the nomination of two gaungs as village headmen under the Chief Commissioner's recent orders.

There are 555 villages in the district, giving an average of 2·27 villages to each thugyi.

Remarks by Deputy Commissioner, Sagaing.

THERE were 13 myothugyis and 185 thugyis. The average number of villages in each circle was three. The amount of commission drawn by thugyis was Rs. 48,753, and the average commission each myothugyi or thugyi received was Rs. 250.

Remarks by Deputy Commissioner, Lower Chindwin.

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The average number of villages under each thugyi is 3·94. The total commission paid during the year was Rs. 28,322-8-8 and the average commission of each thugyi about Rs. 1,116-1-2. The largest amount paid in the year to any one thugyi was Rs. 875-15-4 to the Nyaungbinzauk thugyi in the Mônywa township, and the lowest was Rs. 1-12-0 paid to the Thitkauk thugyi in the Kani township. This latter village suffered from prevailing scarcity, and the rate of assessment was reduced.

Remarks by Deputy Commissioner, Upper Chindwin.

THERE are 16 myothugyis and 272 headmen of villages having from two to eight villages under each man. The average commission enjoyed was Rs. 80, being 10 per cent. of the collection.

Remarks by Commissioner, Central Division.

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The average number of villages under one thugyi is 3.5 and the average commission of a thugyi is nearly as possible Rs. 120. Owing to the large remissions which were made this year on account of the scarcity the commission of the thugyis has been lower than it would otherwise have been. I am fully convinced that the system of one thugyi to one village is the proper one, and wherever possible this system is being introduced.

In only one case during the year has a new myothugyi been appointed who received 10 per cent. of the commission drawn by his subordinate thugyis.

Remarks by Deputy Commissioner, Myingyan.

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The total commission drawn up to 31st March was Rs. 21,097-10-11 by thugyis. The average commission therefore comes to Rs. 72·25.

Remarks by Deputy Commissioner, Thayetmyo.

THERE are 33 taikthugyis, one of whom is a myothugyi, as against 31 the year before. There are 37 circles in the district, six of which were deserted during 1890-91. During the year of report two of these were re-populated, thus leaving four circles deserted. On their re-population the former taikthugyis of these two circles resumed their duties. Last year the number of thugyis was shown as 41, but this number included ten ywathugyis who were treated as taikthugyis, because they paid their revenue direct into the headquarters treasury. During the year the appointment of Ywalin taikthugyi was abolished after he had paid in all his revenue and drawn his commission. The revenue will in future be collected by ywathugyis. There are 112 ywathugyis, 13 of whom come into headquarters with their revenue and draw 10 per cent. commission; the remaining 99 get 5 per cent. commission, their taikthugyis taking 5 per cent. The average number of villages in each (taik) thugyi's circle was seven.

As taikthugyis die or disappear they are not being replaced, ywathugyis being worked with direct, and all ywathugyis in Minhla and Sinbaungwe will for the future pay their collections into subdivisional headquarters and thus be saved the journey to Thayetmyo.

The total commission drawn by thugyis amounted to Rs. 8,884, of which Rs. 7,966 were drawn by the 33 taikthugyis and Rs. 918 by the 13 ywathugyis who get 10 per cent. of the commission drawn by taikthugyis; a commission of 5 per cent. was paid by them to their ywathugyis. In cases where the revenue was collected wholly by the taikthugyis, the ywathugyis received nothing. The average commission then of each of the taikthugyis was Rs. 241, and includes the 5 per cent. paid by them to their ywathugyis. The average commission of each of the 13 ywathugyis who draw 10 per cent. commission was Rs. 71.

Remarks by Commissioner, Southern Division.

THE total number of myothugyis and thugyis is as follows:—

	1890-91.	1891-92.
Myingyan	... 282	292
Pakôkku	... 364	421
Minbu	... 215	211
Magwe	... 225	269

The average number of villages to a thugyi is in Myingyan 3, in Pakôkku 3·15, in Minbu 4·17, and in Magwe 2·52.

In Magwe nine circles were split up into 53 ywathugyiships during the year.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—In August 1891 orders were issued that thugyis were to pay their collections at subdivisional headquarters. These orders will be given effect to in future.

Remarks by Deputy Commissioner, Kyauksè.

THERE is only one real myothugyi in the district, and he is in charge of the Yeyaman tract. He draws a fixed salary of Rs. 50 per month.

Otherwise there are 414 thugyis who are paid by commission.

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Very little difficulty exists in collecting the revenue. Most of the processes were issued for recovery of thathameda tax, which is a most distasteful tax to the Burmans *now* owing to the strictness with which it is collected.

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The tax is a crude one, I confess, and I hope will soon be done away with.

Remarks by Deputy Commissioner, Meiktila.

THERE are no myothugyis in this district. The total number of thugyis (including daing and ywathugyis) is 220 as compared with 103 during the previous year. As opportunity offers the ywathugyi system is being gradually but surely introduced. There are 1,037 villages in the district at present, while new villages are being formed nearly every month. The average number of villages in each thugyi's jurisdiction is 4·7.

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Their present remuneration is about that of an average cooly without any of a cooly's irresponsibility. If the system of appointing a ywathugyi to each village is to be carried out in its entirety in poor districts, such as this, where the villages are small and often wide apart, the question of their efficient remuneration will require early consideration and decision.

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The average commission drawn by thugyis during 1891-92 was Rs. 81-9-5 as compared with Rs. 168-13-10. This is a decrease of more than one-half in the average remuneration of each thugyi paid by the State this year.

Remarks by Deputy Commissioner, Yamèthin.

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The revenue was collected without much difficulty. In the case of the thathameda tax a few complaints were received from the Yamèthin subdivision, chiefly on the ground that one village was assessed too high as compared with neighbouring villages, or that the rates ultimately fixed exceeded those recommended on the first enquiry. The number of processes issued was 76.

Remarks by Deputy Commissioner, Pyinmana.

THERE were 16 myothugyis, 71 independent thugyis, and 99 thugyis subordinate to myothugyis and getting half the commission due from revenue collected in their villages. This gives an average of about 1¼ village to each thugyi, or, in other words, out of the 232 villages only 46 have not got a separate thugyi. The myothugyis drew Rs. 2,896 commission, of which they had to hand over Rs. 1,021 to the 99 ywathugyis subordinate to them. Their average commission was therefore Rs. 117-3-0 and the average commission of subordinate ywathugyis was Rs. 10-5-0. Independent ywathugyis drew Rs. 4,409, giving each an average commission of Rs. 62-1-0.

COERCIVE PROCESSES.

Remarks by Deputy Commissioner, Katha.

THERE was no case in which a revenue defaulter was imprisoned. Some 13 processes were issued by the Subdivisional Officers, which ended in defaulters paying what was due from them.

Remarks by Deputy Commissioner, Sagaing.

OUT of a total number of 258 persons against whom coercive processes were issued, 55 paid up before further steps were taken against them, 133 suffered arrest, and 65 of whom eventually paid up, while out of the remaining 68 nineteen were imprisoned.

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The moveable property of 47 persons, the land of two, and the houses of four were sold.

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Remarks by Deputy Commissioner, Lower Chindwin.

FIFTY summonses and 16 warrants were issued against persons who delayed payment of thathameda. Many of them paid up on summonses being served. None of the defaulters were actually imprisoned.

Remarks by Deputy Commissioner, Myingyan.

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The revenue, especially in Myingyan and Pagan subdivisions, was paid up very promptly, considering the scarcity.

Remarks by Deputy Commissioner, Pyinmana.

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There were five cases in which persons were imprisoned as revenue defaulters. In these cases able-bodied persons persistently refused to pay their thathameda in hopes of getting off, owing to the currency of a false rumour that a general remission of thathameda was about to be ordered.

COMPARISON OF REVENUE OF 1891-92 WITH THAT OF 1890-91 WITH EXPLANATION OF INCREASES OR DECREASES.

Remarks by Deputy Commissioner, Lower Chindwin.

SALT shows a considerable decrease. In 1890-91 the revenue amounted to Rs. 2,235 *plus* Rs. 130 collected in 1891-92, total Rs. 2,385. This year the receipts amounted to only Rs. 1,885. Fifty less Sabaings were worked this year than last.

During the earlier part of the year duty at the rate of Rs. 2 per 100 viss dry salt was collected, and many of the workers who barely earned a living when charged a fixed composition duty of Rs. 10 per annum were unable to pay the new tax and left off manufacture. When the composition tax was again reverted to, these people did not return to work. Salt manufacture only affords a bare living. The workers, chiefly women and children, are miserably poor, and I have frequently pointed out a composition duty of Rs. 10 per Sabaing per annum is the maximum they can afford to pay.

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Excise.—The licenses sold for Rs. 1,560 more than last year. Of this Rs. 95 were remitted. Profit in duty on country spirits rose by Rs. 750, and the net increase was Rs. 2,215.

REVENUE DEMAND.

Remarks by Deputy Commissioner, Meiktila.

THE revenue demand, including thathameda, rent from State lands, and miscellaneous revenue of 1891-92, was Rs. 1,61,403 as compared with Rs. 3,76,997 in 1890-91, being a decrease of Rs. 2,15,594, while the collections amounted to Rs. 1,51,670 in the year under report as compared with Rs. 3,44,628 in the previous year. The loss in revenue owing to the scarcity and general failure of crops during the year is therefore Rs. 1,92,958 or nearly two lakhs of rupees.

GRANTS OF WASTE LAND.

Remarks by Deputy Commissioner, Magwe.

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A second colony of about 100 Chin families, nearly all from Myedè subdivision, has been formed in the Satthwa township, and they have applied for a large tract of waste land extending over 4,664 acres. The proceedings are not yet quite completed; but there is no doubt that the land will be granted and the Chins have been allowed to begin clearing it.

FISHERIES.

Remarks by Deputy Commissioner, Mandalay.

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Fisheries are leased as far as possible to villagers in the vicinity.

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There is a good deal of competition for these fisheries each year.

Remarks by Deputy Commissioner, Sagaing.

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The total amount of fishery revenue collected was Rs. 43,439 out of the total demand of Rs. 58,825, leaving a balance of Rs. 15,386, out of which Rs. 1,170 were remitted. The total outstanding, therefore, was Rs. 14,216 against the sum of Rs. 2,867-8-0; this has since been collected.

This large outstanding of fishery revenue is due to the want of water in the fisheries on account of there having been no sufficient rain, also to the river not rising sufficiently high to allow the waters to flow into the fisheries.

Remarks by Deputy Commissioner, Lower Chindwin.

THERE are in all 115 fisheries in this district.

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The lessees pay the revenue demand direct to the head office. A remission of Rs. 1,060 revenue was made during the year as owing to scarcity of rain and the river failing to rise to its usual height fisheries were much less productive than usual.

Remarks by Deputy Commissioner, Myingyan.

THE demand for fishery revenue increased from Rs. 4,566 to Rs. 11,230. The year 1890-91 had been a very favourable year for the fisheries, the most important of which are flooded yearly by the Irrawaddy. The river rose high and the fisheries were flooded three times. The consequence was that the bidding at the auction sales for 1891-92 was very reckless, and hence the large increase in the demand. Owing to the Irrawaddy not having

risen as high as usual, the fisheries ran dry earlier than usual, and Rs. 2,588 revenue had to be remitted. The balance, Rs. 8,642, was collected during the year under report.

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There was no balance outstanding at the end of the year.

Remarks by Deputy Commissioner, Minbu.

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The demand on account of fisheries showed a considerable increase. The fisheries in the district for the most part lie along the bank of the Irrawaddy, which in the rains rises in good years, overflows its banks, and floods the fisheries. In 1890-91 there was a very high flood. The fisheries were full, and the lessees no doubt made a profit. Hence for the year under report the bidding at the auction was brisk and free, and better prices were realized. But unfortunately the river did not rise as usual, some of the fisheries were not filled, and the expected profit was not realized. The lessees stated that they had lost heavily. The Paunglin fishery was said to contain no large fish; but I found that was not so, for many large fish have been caught there daily.

It was difficult to get at the truth of the matter, for the lessees said they could not pay in their revenue and that they had lost very heavily, whereas in cases we knew they had not done so; they expected remissions. It is my opinion that the lessees have not lost as heavily as they tried to make out to me, though some of them have lost to an extent, and no large profits have been made.

Remarks by Deputy Commissioner, Magwe.

THE fisheries in this district are small and uncertain. They depend on the rise of the river and change every year. Some fisheries disappear and some are newly formed. The consequence is that the revenue sometimes suffers. During the year under report the decrease in fisheries was due to the late rise of the Irrawaddy, as when the fisheries were put up to auction in July there were no bidders at all as there was no water in the fisheries.

IRRIGATION.

Remarks by Commissioner, Northern Division.

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Mandalay.—This district suffers from a capricious rainfall, and the development of irrigation works is a matter of urgent importance. The construction of a weir across the Madaya river (Chaungmagyi) above Zagabin and a canal thence to the Myitngé river are works under the consideration of the Irrigation department, and there is reason to believe that if this scheme or some modification of it can be carried out the Mandalay district will be protected from all ordinary risk of famine or scarcity.

Remarks by Deputy Commissioner, Shwebo.

THE following sums have been expended during the year on the works named below:—

	Rs.
(*a*) Dam across Thitungit chaung near Gyogya	4,519
(*b*) Sitalin tank bund	10,468
(*c*) Escape weir at Hladaw, Pinzin tank	1,670
(*d*) Yinba tank	4,340
(*e*) Kanthaya tank	7,439
(*f*) Singut tank	3,555
(*g*) Pindin tank	2,645

Some of the above, however, were not completed till after the close of the year.

Estimates for improving the Hladaw, Kadu, Yônbin, and Wayônsu tanks have been submitted, and the last three have been sanctioned. Administrative sanction has also been given to what is called the Mudaing scheme. This includes a partial restoration of an old bed of the Mu river by means of a large embankment and also the improvement of the Palaing lake which forms a reservoir at one end of the canal to be formed.

Remarks by Commissioner, Northern Division.

Shwebo.—The expenditure on irrigation works in this district has aggregated Rs. 34,636. For this sum six tanks have been repaired and a weir thrown across the Thitungit chaung. Estimates for other projects have been prepared, and money is being freely expended for the purpose of restoring these old irrigation works in a district of which the rainfall is very scanty at the best of times, and so in some measure securing the people from scarcity and consequent distress. Colonel Home, R.E., the Inspector-General of Irrigation with the Government of India, visited this district during the cold season and examined what is known as the Mu Canal Project, an irrigation work on an extensive scale calculated to protect the Shwebo and Ye-u districts from famine or scarcity.

Remarks by Deputy Commissioner, Ruby Mines.

THERE are no existing irrigation works in the district, though they are much needed in the Twinngè township. I do not think the matter has previously been gone into in this district, but I am having enquiries made, which I have no doubt will bring to light many useful projects. Only two have come to my notice so far—one a weir and channel, a new work in the Udaung chaung near Sabenago which would perhaps cost Rs. 1,000 and irrigates 150 acres of land, giving an annual return of Rs. 400 to Rs. 500, and another an old tank at Sabôktaung which would cost Rs. 300 to Rs. 500 to repair and give a return of perhaps Rs. 200.

Remarks by Commissioner, Northern Division.

Ruby Mines.—The Deputy Commissioner mentions two petty irrigation projects which well deserve attention and which would probably re-pay the initial outlay in three or four years. Money expended in repairing old tanks and irrigation channels is admittedly money well spent, and I hope funds may be available for these projects.

Remarks by Deputy Commissioner, Sagaing.

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The following were the tanks and weirs repaired during the year which are now in working order :—

Myinmu Subdivision.

	Rs.
Twinngè tank	1,086
Kandaw	4,905

Ava Subdivision.

	Rs.
Kyauktan nulla dam	1,708

Sagaing Subdivision.

Taeindè tank	1,862
Pyugan tank	377

Strict enquiries are being instituted as to the area irrigated from each irrigation work in the district and as to what the irrigation rate will be. Until this has been done it is not possible to give the area irrigated.

Remarks by Deputy Commissioner, Myingyan.

THE Pyogan tank is a large irrigation work which was taken in hand as a relief work during the year under report and Rs. 15,727-5-10 spent on the same.

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Besides this a sum of Rs. 1,154 was spent on several small tanks in the Yônzin circle, none of which are yet near completion.

Remarks by Deputy Commissioner, Minbu.

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Last year the Man Sedaw according to our treasury accounts cost Rs. 27,739, and all this money was wasted as it was spent in patching up a primitive dam that burst.

This year it has been repaired again as carefully as possible at a cost of Rs. 15,000 or so; and it remains to be seen whether it will stand or not. The Salin canal system last year cost the people Rs. 21,391 and remained in an efficient state. I am sure that both the Sagu canal system and the proposed Môn system will yield a handsome return to Government for money expended on them.

The smaller systems of which Government does not keep the accounts remained in efficient order.

Remarks by Deputy Commissioner, Magwe.

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The Palin dam, though it was breached in June last, was quickly repaired at the cost of Rs. 1,000, and withstood the floods for the remainder of the rains. The work has been a great success, and a large area that has remained fallow for many years has now been brought under cultivation. The area cultivated during the year was about 1,200 acres, and the average outturn about 30 baskets an acre. This in ordinary years would be increased by 50 per cent. both as to the area cultivated and the average outturn. The cultivators were this year under a great disadvantage. The land was overgrown with jungle, the floods came late, and a large proportion of the seed had been wasted as the seedlings had been scorched up. Small advances were given to the cultivators to purchase seedlings, and these had to be procured from places many miles away.

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Two only of the weirs on the Sun chaung were kept in working order. There are or rather were five or six weirs extending over about 6 miles of the length of this stream, and

the area which would be irrigated, were they all in working order, would be about 20 square miles. They are all large works and should not be left to the uncertain methods of construction employed by the Burmans. The people would be exceedingly glad to pay water-rate if Government constructed the weirs.

The Panlaing and Wun weirs on the Ngamin chaung were constructed by two men of Taungdwingyi at a cost of about Rs. 4,000. The cultivators have entered into an agreement with them to pay one-fifth of the produce for six years. In ordinary years the outturn from the lands irrigated would be 60,000 to 70,000 baskets. The outturn this year has been very small as the rainfall in this locality was quite insufficient to fill the canals more than once or twice.

The Yanbe chaung has about 20 weirs on it. They are very easy of construction, as the stream is narrow. They were all in working order this year and, though through the scanty rainfall there was sufficient water to fill the upper canals only, these provided sufficient paddy to save Satthwa township from famine.

The Taungthu and Sègyi tanks in Pin township have been partly constructed as relief works. The amount expended up to the 1st April was Rs. 12,903-5-3.

The area irrigated when the tanks were made and worked by the Burmans was approximately 300 acres from the Sègyi tank, and 100 acres from the Taungthu tank, but I have no doubt that these areas will be increased now. The work is being done with professional aid. Both works have now been handed over to the Public Works Department and will, I hope, be completed before the rains set in.

Remarks by Deputy Commissioner, Thayetmyo.

THERE were no irrigation works carried out during the year. Proposals are being submitted for small irrigation works in the district which may perhaps be carried out next year if funds are available. There are several of these in Minhla township, one or two of which have been repaired by the cultivators themselves.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—The information upon this important subject is still of a meagre character. I think, however, that at last some real efforts are being made to collect what is wanted.

Remarks by Deputy Commissioner, Kyauksè.

THE district is irrigated by seven main canals with their numerous main distributaries which are again tapped by individual cultivators. These irrigation canals are now in the charge of the Public Works Department which is responsible for the proper repair of all headworks, sluices, &c.

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The total amount spent by the Executive Engineer for the year under report is Rs. 54,386. A large amount of excellent work has been done by the Subdivisional Officers in getting all canals unsilted this year, the labour for this work being got under the village labour system.

Remarks by Deputy Commissioner, Meiktila.

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The total revenue derived from irrigation tax on lands irrigated from the Meiktila tank was during the year Rs. 5,332 as compared with Rs. 6,776 in the previous year, being a decrease of Rs. 1,444.

This decrease is due to the area irrigated this year, being much less than in 1890-91 owing to the scanty rainfall and consequent decrease in the supply of water in the tank available for irrigation.

Proposals are now being drawn up by me in consultation with Mr. Litster, Executive Engineer, for dividing the district into irrigation tracts consisting of groups of tanks or areas dependent on a large work such as a sè.

The tracts or irrigation groups it is proposed to place in charge of selected kandaings, who will be held responsible for the supervision of the works placed in their charge and the assessment and collection of the water-rate on all lands irrigated from the work. They would be remunerated by receiving a commission on their collections.

The total expenditure on all irrigation works during the year has been Rs. 3,25,799-12-2. This includes expenditure on the Nyaungyan tank in the Yamèthin district which, being joined to the Minhla tank in this district, has been repaired as one work; hence it is impossible to separate the expenditure on each of these tanks. The above large expenditure will easily repay itself in a few years (on a moderate water-rate being levied on all lands irrigated from the works now repaired), while owing to the major works being put in thorough order large areas of land will be taken up for cultivation. A certain protection against famine will be afforded in future years if they are maintained in good condition and improve as occasion offers.

Now that the more important works are completed, the services of an Executive Engineer of experience (to be stationed in the district) are urgently required to supervise, improve, and maintain these works.

Remarks by Deputy Commissioner, Yamèthin.

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This tax is derived from the lands under the Yamèthin, Nyaungyan, and Yindaw tanks. The decrease is due to the fact that less water than usual was available for irrigation and that the Nyaungyan tank, the most important of the irrigation works, breached three times and destroyed the rice-fields under it.

Remarks by Commissioner, Eastern Division.

Yamèthin.—During the year lists of different irrigation works in Yamèthin and Meiktila were prepared with a description of each work and a rough estimate of the cost of repair: these lists have been printed. These lists merely collated the existing information and are not complete. Arrangements have been made to obtain further information regarding these works. The lists are in themselves useless unless a competent Engineer examines the works, reports on them, and frames the necessary estimates. According to the printed lists the cost of putting into working order the irrigation works of Meiktila would be Rs. 4,50,485 and of Yamèthin Rs. 6,39,178. Judging, however, from the works which have been carried out during the present year, the cost is much underestimated and would amount to seven or eight times the sum stated.

Much good work has been done in Meiktila and Yamèthin by Messrs. Litster and Bligh in repairing the old irrigation works.

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In addition to these works a large number of small tanks have also been repaired. These works will do much to secure these two districts against a recurrence of the scarcity experienced during the present year, but to make them entirely secure it will be necessary to complete all the other works given in the district lists.

AGRICULTURAL ADVANCES.

Remarks by Commissioner, Northern Division.

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Mandalay.—In a year such as that we have passed through following a year of bad harvest the boon conferred by the advances can hardly be over-estimated. They save the people from the rapacious money-lender and from the necessity of parting with their cattle, &c., for the purpose of purchasing seed grain, and I believe are generally appreciated, so that as a political measure they are not without importance.

Remarks by Deputy Commissioner, Katha.

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There can be no doubt that cattle were bought freely with these advances. Although the season was not clement, the people were in a great measure benefited by this assistance.

Remarks by Deputy Commissioner, Shwebo.

AT the commencement of the year of report Rs. 7,455 were outstanding on account of agricultural advances. Rupees 20,315 were advanced during the year for the purchase of seed grain and cattle. Owing to the second successive bad harvest only Rs. 3,529 of this amount could be recovered, and sanction has been obtained to carry on the remainder for another year, the balance now due being Rs. 24,177-12-0. Owing to the want of rain little advantage was obtained from these advances by the purchasers of seed grains, but it is hoped that the purchasers of cattle have secured a more tangible advantage.

Remarks by Deputy Commissioner, Ruby Mines.

IN the year under report the sum of Rs. 8,300 was advanced for the purchase of cattle to the villagers. The full amount advanced during last year was recovered together with interest. During the year under report no recoveries have been made of the advance in this year as they were made for periods of one and two years and will be recovered as they fall due. The advances have been of most undoubted benefit.

Remarks by Commissioner, Northern Division.

Ruby Mines.—Agricultural advances to the extent of Rs. 8,300 were made during the year for the purchase of cattle. These advances are an inestimable boon to the people and the fact that the advances made in the previous years were recovered in full with interest shows that the advances are made judiciously and after proper enquiry.

Remarks by Commissioner, Central Division.

FOR the year under review a sum of Rs. 35,000 was granted to this division for agricultural advances. Later on in the year when scarcity had commenced a further sum of Rs. 20,000 was advanced to enable persons to buy seed grain and to prevent their being obliged to sell their cattle. These sums were distributed as follows:—

	Rs.
Ye-u	12,000
Sagaing	19,000
Lower Chindwin	14,000
Upper Chindwin	10,000
Total ...	55,000

The following advances were made by Deputy Commissioners:—

District.	For purchase of plough-cattle.	To enable agriculturists to avoid selling their cattle.	For purchase of rice and paddy.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Ye-u	8,000	350	4,000	12,350	*No details given as to the purpose for which advanced.
Sagaing ...	...	...	...	15,000 *	
Lower Chindwin ...	2,840	9,000	...	11,840	
Upper Chindwin ...	9,930	...	...	9,930	
Total amount advanced.	...	...	...	49,120	

Remarks by Deputy Commissioner, Ye-u.

THE sum that was allotted to this district for the year of report was Rs. 19,000, of which Rs. 12,350 was advanced as shown below:—

	Rs.
Advanced to local traders to purchase rice	3,000
Advanced to Mr. Angelo for cultivators to buy paddy from Wuntho ...	1,000
Advanced to cultivators to buy cattle	8,000
Advanced to persons to prevent them selling their cattle (allotment 7,000) ...	350
Total	12,350

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Immense benefit has been derived from these advances, and cultivators are beginning to appreciate the loans taken from Government in preference to those procured from the money-lenders.

Remarks by Deputy Commissioner, Lower Chindwin.

THE following amounts were advanced to the people during the year under report for purchase of seed-grain or for other purposes.

	Rs.
For purchase of plough-cattle	2,840
To enable agriculturists to avoid selling their cattle ...	9,000
Total	11,840

The advances granted for purchase of plough-cattle are repayable in three equal instalments in three years.

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The advances made to agriculturists to avoid selling their cattle are repayable in two equal instalments within a year.

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These advances were urgently required and have helped the people in tiding over a period of want and scarcity.

Remarks by Deputy Commissioner, Upper Chindwin.

RUPEES 9,930 were advanced to agriculturists to buy the cattle during the year. Of this Rs. 1,101-10-8, have been repaid, leaving a balance of Rs. 8,828-5-4 due.

Remarks by the Deputy Commissioner, Myingyan.

DURING the year under report Rs. 7,000 was advanced for the purchase of cattle and Rs. 11,216-8-0 for the purchase of seed. None of this was recovered during the year under

report, but will be recovered during the present year. The advances for seed-grain were specially beneficial and increased the outturn of the crops.

Remarks by the Deputy Commissioner, Pakôkku.

RUPEES 10,000 for the purchase of cattle and Rs. 3,000 for the purchase of seed-grain were advanced to cultivators during the year; also Rs. 500 for sinking wells for cultivation by well irrigation.

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The advances have been beneficial, especially in cases where the condition of refund in two instalments in one year has been extended to two years.

Remarks by Deputy Commissioner, Minbu.

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The special advances were given on account of the distress. They have been under process of recovery for some time and now out of the whole Rs. 29,490 advanced Rs. 4,050 only are outstanding. The people are extremely anxious to obtain advances, and I think that they prove a great boon to them.

Remarks by Deputy Commissioner, Magwe.

THE reason for the advances was to help cultivators who had lost cattle by disease prevalent at the beginning of 1891 and before to purchase cattle for agricultural purposes, but included in the total sum granted is the sum of Rs. 4,830 which was advanced in November for the purchase of seed-grain.

There is no doubt that the advances gave great benefit especially in Taungdwingyi. There were a few cases in which the advances were not applied to the purpose intended, but these bear a very small proportion to the whole. Joint security was taken in all cases, that is to say, the advances were made by groups of fellow villagers, or of men all living in the same circle, and each man was responsible for the whole amount.

Remarks by Deputy Commissioner, Thayetmyo.

RUPEES 2,500 were advanced to agriculturists in the Minhla subdivision to enable them to buy fresh stock. These advances are not repayable till March 1894. The advances afforded relief to many agriculturists, who would otherwise have perhaps starved.

Remarks by Deputy Commissioner, Meiktila.

DURING the year the sum of Rs. 14,654 was advanced to cultivators for the purpose of seed, while Rs. 94,120 were advanced to prevent them selling their cattle. A further sum of Rs. 1,508 was advanced to traders to open out grain depôts at relief works, making a grand total of Rs. 1,10,282. Of this amount Rs. 41,49 have been recovered, leaving a balance outstanding of Rs. 1,06,133. As the crops have been unsatisfactory, the time for repayment has been spread over a period of one year. The balance will be recovered by September 1892.

The issue of these advances was made at a most critical time. All the seed in the hands of cultivators was exhausted, and their first crop had been destroyed by drought.

The issue of these advances was of incalculable benefit to the cultivators and enabled them to hold on to the land and plant a second crop. If these advances had not been made at the time, there would have been a general exodus from the district.

The distress would have developed into famine, while owing to the large area of land which would have gone out of cultivation and the forced sales of cattle which were becoming necessary to obtain food and seed, the district would have received a shock from which it would have taken years of prosperity to recover.

Remarks by Deputy Commissioner, Yamèthin.

A OTAL of Rs. 27,000 was advanced at the beginning of the year to enable the cultivators to buy cattle. After the drought had destroyed the seed sown at the beginning of the rains, advances of from Rs. 5 to Rs. 10 were made to enable people to buy seed and avail themselves of the rain that fell towards the end of the cultivating year. A sum of Rs. 61,683 was spent in this way. The cultivators were thus enabled to have a late crop, which, though small, kept them from actual want. These amounts have not been recovered. The cattle advances were repayable on 31st March, but the period of payment was extended to the end of the previous year. The advances were given on joint security of the thugyi and villagers.

Remarks by Deputy Commissioner, Pyinmana.

THE amount advanced to cultivators for the purpose of buying cattle was Rs. 17,500. Neither this amount nor the previous year's balance of Rs. 5,210 have been recovered. It

will be necessary to grant a further extension of time, as owing to the failure of crops the purchasers of cattle did not realize a sufficient outturn to enable them to repay their loans without borrowing or selling their cattle. Large numbers of would-be cultivators are still in want of cattle, and if there is a good season the benefit derived from any advances made to enable them to purchase will be great. Should the rain again fail, the cattle can be utilized in timber-dragging, &c., but the return will not enable the borrowers to repay their loans for some time.

REVENUE WORK.

Remarks by Deputy Commissioner, Mandalay.

THE thathameda and revenue assessment return of State lands were checked by the Subdivisional Officers and Township Officers, and especially so by the Subdivisional Officers. The Deputy Commissioner checked a good number when on tour, but no special record has been made.

Remarks by Deputy Commissioner, Katha.

THATHAMEDA returns and revenue assessments of State lands were checked by Township Officers and Subdivisional Officers. Every circle was visited by Township Officers, and most of them were thoroughly checked by Subdivisional Officers.

Remarks by Deputy Commissioner, Shwebo.

THE thathameda returns and revenue assessments on State lands were checked by Township and Subdivisional Officers and by the Deputy Commissioner. The Township Officer checks the returns in every circle, the Subdivisional Officer in 25 per cent., and the Deputy Commissioner in 5 per cent.

* * * * *

The Township Officers, as already stated, checked every village.

Remarks by Deputy Commissioner, Ye-u.

THE thathameda and State land assessment-rolls were checked by Township Officers and Subdivisional Officer, Tazè.

* * * * *

The Deputy Commissioner checked the townships of Tazè, Shwegyin, and Ye-u personally.

The Subdivisional Officer, Tazè, checked the whole of his subdivision.

* * * * *

		Villages.
Township Officers checked	Ye-u	... 114
	Miyakwè	... 163
	Shwegyin	... 113
	Indaing	... 48
	Tazè	... 117

Akunwun again checked the assessment-rolls for the whole district.

Remarks by Deputy Commissioner, Sagaing.

THATHAMEDA returns and revenue assessments of State lands were checked by the following officers:—

(*a*) Deputy Commissioner—A few villages in each subdivision.
(*b*) Subdivisional Officer, Sagaing—15 per cent. in each township; Subdivisional Officer, Ava, 54 circles out of 59 in the subdivision; Subdivisional Officer, Myinmu, 10 per cent. of what Township Officers checked in circles.
(*c*) Township Officers—All circles in their respective townships.

Remarks by Deputy Commissioner, Lower Chindwin.

SUBDIVISIONAL OFFICERS and Myoôks checked the majority of the revenue-rolls. The Deputy Commissioner received constant reports as to the results of those checks and counted the houses himself in two villages.

Remarks by Deputy Commissioner, Upper Chindwin.

THE thugyis submitted their rolls to the Township Officers and numbered the houses in the village, the Township Officer in a separate column marked down the number of households, so that each village was checked by the Township Officers, the great majority on the spot.

* * * * *

The best revenue work was done by Mr. Moore, Mr. Brown, Mr. Martin, and Maung Hnya. Other officers, with the exception of the new Subdivisional Officer, Mingin, did well, and only one officer, the late Myoôk of Mingin, did badly.

Remarks by Deputy Commissioner, Thayetmyo.

THE thathameda returns and revenue assessment-rolls were checked by the Township Officers, and partially by the Subdivisional Officers.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—The information under this head is incomplete; it is not stated in how many circles the assessment returns were checked by the Deputy Commissioner, Subdivisional Officers, and Township Officers.

Remarks by Deputy Commissioner, Kyauksè.

ALL thathameda returns and revenue assessments are checked by the Township Officers and Subdivisional Officers.

* * * * *

I consider that the Subdivisional Officers have taken great interest in checking rolls, and it is on account of the care shown by them that the revenue shows such a steady increase.

SETTLEMENT AND SURVEY WORK.

Remarks by Deputy Commissioner, Mandalay.

* * * * *

The cost per square mile is Rs. 97·04 or 2·4 annas per acre, or, including the tract to be re-settled, the cost is Rs. 86·54 per square mile, or 2·16 annas per acre.

Remarks by Commissioner, Northern Division.

Mandalay.—The area surveyed aggregates 432,023 acres, and settlement operations are in progress, but no part of the district has actually come under settlement. It was anticipated that the recess work would be completed by the 1st November 1892, but the untimely death of Mr. Westlake, C.S., will probably cause some delay. The death of this able and experienced young officer is a distinct loss to the Administration, and it will take time for his successor to gain the experience which he had acquired.

Remarks by Deputy Commissioner, Sagaing.

THE area surveyed cadastrally on the scale of 16 inches to 1 mile by the Survey of India No. 3 Party up to end of March 1892 was 1,097 square miles, leaving about 700 square miles more to be surveyed which is expected to be completed before June 1892.

* * * * *

The Surveyor, who was engaged as a temporary measure to survey lands which are to be declared State land, surveyed 5,222 acres 14 annas in the Myinmu subdivision during that period.

* * * * *

Total area surveyed by the District Surveyor was 8,215 acres, out of which an area of 2,715 acres was declared State, the remaining area, 5,500 acres, will be declared State as soon as enquiries have been completed.

Remarks by Commissioner, Central Division.

* * * * *

In Sagaing the whole district, about 1,800 square miles, has been cadastrally surveyed by No. 3 Government of India Survey Party during the season 1891-92.

Remarks by Commissioner, Southern Division.

Minbu.—A traverse and cadastral survey by Party No. 12 was carried on in the Minbu district at a cost of Rs. 80,806. The area surveyed comprised the valleys of the Man, Môn, and Salin rivers, but included also all land not too hilly or barren to be cultivated.

Remarks by Deputy Commissioner, Thayetmyo.

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The only survey made was that of the *ayadaw* lands in Minhla and Sinbaungwe. The total area surveyed was 1,220 acres. The work was done by the District Surveyor and

took three months. The cost was *nil*, unless his pay at Rs. 80 a month be shown as the cost, which would then be Rs. 240.

There was no settlement work done during the year.

Remarks by Deputy Commissioner, Meiktila.

* * * * *

The area cadastrally surveyed by No. 3 Party, Survey of India, between November 1890 and October 1891 was 574 square miles. The total cost of the cadastral survey for this period was Rs. 1,11,569-7-10 or Rs. 194-5-11 per square mile.

This survey included only the siza lands and the town and cantonment of Meiktila. The only settlement work undertaken during the year was by Mr. J. N. O. Thurston, Assistant Commissioner, who was employed on special duty towards the end of the year in holding-marking and tenure-recording in the Thazi township.

Remarks by Deputy Commissioner, Yamèthin.

A FIELD-TO-FIELD survey of the lands under irrigation works and of State lands has been going on in the Pyawbwè subdivision up to 31st March 1892: the area surveyed was 38,750 acres. The lands surveyed are those under the Nyaungyan, the Kekka, and Magyibin sès and the Kyauksè tank.

MISCELLANEOUS REVENUE.

Remarks by Deputy Commissioner, Shwebo.

THE sources of miscellaneous revenue are given below with the amount collected under each head in the two past years:—

	1890-91.	1891-92. Arrears.	1891-92. Amount.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Palm tree tax	27 4 0	174 12 0	.....	* Rupees 695-4-0 were shown in previous year's returns; This is wrong: the actual amount under this head for that year should be Rs. 884-15-11, which agrees with the printed returns.
Rent of land other than for building and cultivating.	2,351 15 8	.....	.....	
Miscellaneous land revenue ...	457 0 0	.....	63 8 0	
Lime-kiln tax	.....	190 0 0	.....	
Fine under Village Regulation ...	1,845 4 0	.....	1,931 6 0	
Water-tax	1,122 12 5	3,730 1 6	1,127 2 0	
Salt-tax	884 15 11*	5,554 7 1	3,609 13 9	
Fishery	3,815 8 0	20 0 0	3,342 5 4	
Total ...	10,504 12 0	9,669 4 7	10,074 3 1	

The only point that seems to call for remark is the second item "Other land revenue." This is chiefly derived from the potteries in the vicinity of Kyaukmyaung, where a particular kind of clay is used for the manufacture of those large vessels known in Lower Burma as Pegu jars. The manufacturers seem to have shared in the general bad times this year and are very backward in the payment of the tax.

The salt industry appears to be in a flourishing condition and the amount manufactured to be on the increase.

Remarks by Deputy Commissioner, Shwebo.

THE demand on account of miscellaneous revenue increased by Rs. 6,787, the figure for the year of report being Rs. 49,759.

The collections were Rs. 41,805 and the outstanding balance was Rs. 7,954. The increase in demand is chiefly under the heads of Ferries and Excise licenses and stamps.

Remarks by Commissioner, Northern Division.

* * * * *

Shwebo.—Some explanation should have been given of the large outstandings on account of salt revenue and water-tax. During both years the collections under these two heads appear to have been very backward. Seeing that the salt-tax is collected on the outturn at Rs. 2 per 100 viss, it is not apparent why anything should be outstanding.

Remarks by Deputy Commissioner, Ruby Mines.

THE demand under this head amounted to Rs. 30,026 and included the following items:—

	Rs.
Fisheries	865
Fines under Upper Burma the Village Regulation	670
Excise	12,592
Stamp	2,899
Tribute	13,000
Total ...	30,026

as compared with Rs. 30,447.

Remarks by Commissioner, Central Division.

THE demand for fruit-tree tax has decreased from Rs. 2,343 to Rs. 1,952. This decrease is said to be owing to the dry season in Sagaing which interfered with the fruit prospects, but I think it can with more truth be attributed to the careless way in which the lessees of the gardens look after them. Having only yearly leases they only care for the year's crop and neglect the trees as soon as the fruit has been plucked. To remedy this and in order to give the people an interest in the preservation of the fruit trees, the trees in the Sagaing district will, in future, be let for a term of years.

Remarks by Deputy Commissioner, Sagaing.

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The decrease under "Lime" is owing to the new method of collecting revenue. Formerly it was sold by auction, but now it is sold at Rs. 10 per license for a "pho" or kiln.

* * * * *

Remarks by Deputy Commissioner, Minbu.

UP to the year under report the right of mining in the hills for steatite behind Sidôktaya had been sold for one lump-sum. In 1891-92 the mines were divided into five groups and the right to mine in each group sold separately.

Besides this one man was allowed to work his mine by paying a royalty of 10 per cent. on the gross outturn, subject to a minimum dead-rent of Rs. 100, and another man was allowed to work a mine at a rent of Rs. 300 for the year.

The man who had to pay in 10 per cent. of the gross outturn paid in steatite that sold for Rs. 173-1-9.

The Sidôktaya Myoôk informs me that the steatite extracted by him is not good; but he told me he has great hopes of his mine and that he has steatite lying there that he will shortly bring down.

The royalty is not paid until the steatite comes out of the hills into inhabited country. The system of taking 10 per cent. is unsatisfactory. We have to trust to him and the thugyis, and there is a difficulty in selling the steatite in the hills. I think that the better plan would be to fix the price of steatite and then to take a money equivalent of one-tenth of the amount that he brings out. Considering that he has had the enterprise to open out the mine, I do not think it should be put up to auction yet. But as a general rule in mines that are in working order the best way is to sell them by auction.

The great increase obtained by the sale of the five groups is no doubt due to the hills becoming so settled that now there is no fear of raids by the wild Chins, and hence people can move about freely without risk of being taken into captivity or killed.

Remarks by Deputy Commissioner, Magwe.

THE chief source of revenue which may be termed miscellaneous is that derived from the oil-wells at Yenangyaung. This may be divided into three heads,—that derived from the wells worked by the Burma Oil Company at Kodaung, that derived from the wells owned by the Burman twinzas, and that derived from the State wells. From the two first royalty is taken at the rate of 8 annas per 100 viss of oil extracted. The amount paid by the Burma Oil Company during the year shows an increase over the revenue paid during the previous year. The reason why the Company extracted more oil is only known to themselves.

The wells seem inexhaustible, and the amount extracted is regulated by the resources of the Company and the means they have of disposing of the oil. Formerly the twinzas were under a contract to sell their oil to the Burman Oil Company, but this contract expired at the end of last year.

* * * * *

On the other hand the revenue derived from the twinzas' wells fell. The twinzas suffered in the competition with Messrs. Finlay, Fleming and Co. They could not afford to extract the oil at the unremunerative prices at which oil was selling, and the amount extracted therefore greatly diminished.

The revenue derived from the royal wells was Rs. 5,244-5-1. These have been leased to and have been worked by the Burma Oil Company.

Remarks by Deputy Commissioner, Magwe.

THE petroleum revenue increased as was expected from Rs. 54,373 to Rs. 79,452. The former contract of Messrs. Finlay, Fleming and Co. with the twinzas that all oil must be sold to them came to a close, and during the year under report they were allowed to sell their oil to any one they liked.

Remarks by Deputy Comimssioner, Magwe.

UNDER two heads has revenue been realized for the first time in this district, namely, "Salt" and "Water-rate." The former is from the salt springs in the Pin township. It was not known till the year under report that salt was manufactured there. But as soon as this was known the Deputy Commissioner made personal enquiries and the duty has been collected. Further enquiries are being made and the special report called for on these salt springs will be submitted.

The water-rate referred to is from the lands irrigated by the Sitkè Sè. It was assessed at one-fifth of the produce on cultivated lands.

Remarks by Deputy Commissioner, Meiktila.

* * * * *

The receipts from the royalty on lead imported from Bawzaing by the firm of Saw Hoe Shoke have increased from Rs. 421 in 1890-91 to Rs. 7,792 in 1891-92.

This increase has been due to the period of the lease being extended and to a final date being fixed within which the firm was allowed to import the lead at the surface at the mines in Bawzaing territory.

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Remarks by Commissioner, Central Division.

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An attempt was made to levy a direct duty by weight, namely, Rs. 2 per 100 viss, on all salt produced in the division in the place of the old composition duty of Rs. 10 per sabaing. It was found in two districts where salt is produced that the people were giving up the manufacture as they could not make a living and, as the districts were suffering from scarcity and it was necessary to find labour for the people, the former payment of composition duty was reverted to. Many people had, however, ceased to work, and they have not yet returned.

Remarks by Deputy Commissioner, Meiktila.

THE salt revenue increased from Rs. 5 in 1890-91 to Rs. 240 in 1891-92. This is due to the Subdivisional Officer, Wundwin, having visited the salt-making localities during the year and having compelled all manufacturers to take out licenses. This branch of revenue had been neglected by his predecessor and by the thugyis.

CONDUCT OF OFFICER'S, &C.

Remarks by Deputy Commissioner, Sagaing.

THE following officers have done well in revenue matters during the year:—

Maung Aung Min, Subdivisional Officer, Ava.
Mr. Duffin, Subdivisional Officer, Sagaing.
Maung Tha Ko, Akunwun.
Maung San Min, Township Officer, Myinmu.
Maung Paw Shan, Township Officer, Sadaung.
Maung Lu Maung, Township Officer, Myotha.

Remarks by Commissioner, Southern Division.

Minbu.—The Deputy Commissioners of Minbu, Messrs. Hartnoll and Twomey, Mr. Todd-Naylor in Magwe and Mr. Birks in Pakôkku have all taken active and efficient interest in the revenue work of their districts.

Of the Subdivisional Officers those especially deserving mention are Mr. Tydd in Pakôkku and Mr. Hertz and Maung San Pe in Minbu. Mr. Gaitskell in Magwe has also been active and useful.

Remarks by Deputy Commissioner, Meiktila.

ALL officers have worked extremely well and hard during the year in collecting the revenue. I would specially bring to notice Lieutenant C. L. O. Reid, Assistant Commissioner

Mahlaing, and Maung Kin, Extra Assistant Commissioner, Wundwin, while among the Myoôks Maung Tha Aung, Maung Po Tha and Maung Lat have been specially energetic.

Remarks by Deputy Commissioner, Meiktila.

MAUNG PE, the Akunwun, has been most diligent and hard-working during the year.

Remarks by Deputy Commissioner, Mandalay.

THERE is not much to add. The year was an exceptionally bad one, and at one time it was feared great distress would prevail, but in the end with a little help the people managed to tide over the bad time and secure a fair harvest and found no difficulty by giving them time in paying their taxes.

GENERAL REMARKS.

Remarks by Commissioner, Northern Division.

Bhamo.—I inspected the Akunwun's office in March last and found it in very good order. The people in the district are on the whole fairly well off. They are now enjoying comparative immunity from Kachin raids and, though the district is not so quiet as to satisfy us, there has been much good work done and the people seem generally contented and happy.

Remarks by Commissioner, Northern Division.

Katha.—The work of revenue administration has been carefully attended to in this district, and I think the Deputy Commissioner (Mr. Collins) and his subordinates deserve credit for their exertions. The northern part of the district was by no means quiet during the greater part of the year, and columns were out in all directions hunting down the *ex*-Sawbwa and his followers.

Remarks by Deputy Commissioner, Katha.

THE increase in the revenue is principally due to the acquisition of the Wuntho territory, but this increase has exceeded expectation, and considerable credit is due to the officers of Kawlin, Pinlèbu, and Mansi for the manner in which they have controlled the subordinate officials in this branch of their duties.

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The work of breaking up several large myothugyis' circles was taken in hand, that of Katha itself being the most important of those completed before the end of the year.

Remarks by Deputy Commissioner, Shwebo.

TWO bad seasons in succession have been the cause of a great amount of distress among the population of the district and have retarded the revenue collections. The people seem to be of an intensely conservative habit of mind, and even when sorely pressed for a livelihood refuse to accept employment of a novel nature such as punkah-pulling or work in the coal mines at Kabwet. The Mining Syndicate have, however, employed a considerable number of Burmans of late in connection with their tramway line. There has been plenty of rain recently, and there are prospects of a better season this year, but until the harvest comes the distress will continue.

Remarks by Commissioner, Northern Division.

* * * * *

Shwebo.—The people of this district are poorer in appearance than any I have seen in Burma, yet it is difficult to induce them to accept regular employment, so they cannot be really badly off.

Remarks by Deputy Commissioner, Ruby Mines.

THE increase in the revenue of the district is very small and there is not much hope of any large strides being made. The lower half of the district is in the main a barren and thirsty land tantalized by a capricious rainfall, often unreasonable and never to be depended upon. It requires irrigation works for which funds are quite unlikely to be supplied, and the people subsist from hand to mouth in destitution, hoping for a good rainy season.

The upper half of the district exists practically for rubies and by rubies; the cultivation will increase year by year, but not considerably, for there is hardly any room except for taungyas and they are already worked fairly up to their capacity. The limits of expansion of the revenue must be reached in a very few years.

Remarks by Commissioner, Central Division.

I CANNOT report as well as I could wish on the general conduct of the subordinate revenue officials. Many thugyis have been dismissed and fined for irregularities: one Myôok

has been dismissed the service, another has been reverted to his post as a clerk, and a third has been reduced during the year. At present a Subdivisional Officer is under suspension and a Myoôk has been reported to the Chief Commissioner for serious irregularities. With regard to the superior officers the following have done very good work on the revenue side,—Mr. McDermott, who has through his energy done much to improve all the offices in his district, and who has brought to light many irregularities which existed previously to the serious detriment of the revenue; Major Eyre, whose work in connection with the scarcity in his district, deserves especial mention; Mr. Duffin, the Subdivisional Officer of Sagaing, who has worked well and successfully under the orders of Mr. McDermott, and who takes the greatest interest in his work. Mr. Tilly in the Upper Chindwin has done much towards bringing into order the thugyis of his remote district and in reducing the large arrears of revenue outstanding at the end of last year.

Remarks by Deputy Commissioner, Yé-u.

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Maung Pho Gaung, Officiating Myoôk, Ye-u, collected the revenue in his township with commendable alacrity, as did the Tazè Myoôk Maung Aung Gyi, K.S.M.; but, considering the great personal influence of the latter and the very little that the former can possibly have attained to, the promptitude of the former, appears to me to deserve the greater praise.

Remarks by Deputy Commissioner, Lower Chindwin.

SEVENTY Burmans attempted wheat cultivation, but the season was again unfavourable and the result was a failure.

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That wheat can be grown is clear, for a Native of India who understands the cultivation got a return of 30 baskets from four baskets of seed notwithstanding an unfavourable season.

Remarks by Deputy Commissioner, Myingyan.

FROM October, when the scarcity commenced, till March, all District Officers were busy touring in their respective jurisdictions and enquiring particularly into the wants and conditions of the people. The thathameda was, I think, promptly collected, considering the condition of the people. There has been very little violent crime. The people appreciate the manner in which Government has helped them in their distress by starting relief works, though they were somewhat reluctant at times to work at rates of bare subsistence.

Remarks by Deputy Commissioner, Pakôkku.

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The people generally appear contented, and it is a matter of congratulation that the bad harvest has not led to any serious increase of crime.

Remarks by Deputy Commissioner, Thayetmyo.

PROPOSALS are being submitted to work the revenue administration of this portion of the Thayetmyo district on the same lines as districts in Lower Burma, that is, to levy land revenue and capitation-tax in lieu of thathameda. An estimate is being framed showing what the probable receipts would be and, if considered feasible, the proposition will be submitted for the consideration of the Government. The present dual revenue system is most inconvenient and leads to a great deal of extra work in the preparation of statements, returns, &c.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—On the whole I think that the revenue administration has been conducted fairly well; there was, however, a premature demand on account of the "thathameda," and it would have been better if rolls had been checked and collections made at subdivisional headquarters instead of at Thayetmyo. There was also some delay in disposing of questions about State lands and in collecting particulars regarding irrigation projects.

Remarks by Deputy Commissioner, Kyauksè.

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The Subdivisional Officers, Mr. Wall and Maung Tsaw Hla Pru, have been in charge of their subdivisions for over three years, and from what I have seen have got a very thorough grasp of the revenue work of their respective charges. They both show great interest in their work and deserve great credit for the energetic manner in which they ensure punctual payment of all revenue demands. I believe that this is the third year in succession in which the whole of the revenue has been paid in before the 31st March.

* * * * *

Of the Township Officers, Maung Tha Bu, Myoôk of Singaing; Maung Mya Gyi, Myoôk of Sawhla; and Maung Tha Ban, Myoôk of Myittha, have done good revenue work. I would especially commend Maung Tha Bu. He knows his work well and carries it out energetically.

* * * * *

The land is suitable in many parts for crops other than rice, and some cultivators have made a beginning of wheat. With a better knowledge of how wheat should be planted and worked, I think the result will be good.

Sugar-cane is extending rapidly and is a paying crop.

* * * * *

The only other point I would mention is the unsatisfactory nature of fruit-tree tax. I have submitted a full report on this matter in my Revenue Department No. 230-30R., dated the 18th April 1892. Fruit trees are assessed now singly, at generally eight annas a tree. This assessment is ridiculous for some kinds, such as mangoes, cocoanuts, &c. Under a better system the revenue from fruit-trees would show a large increase.

Remarks by Deputy Commissioner, Meiktila.

WHEN it was found that the paddy-crop was likely to be a failure, every effort was made to induce the cultivators to plant other crops. With this object American maize, seed, wheat, gram, and peas were largely distributed throughout the district. The wheat, gram, and peas were issued as advances of seed-grain. The Indian corn, owing to the drought, did not realize expectations.

The villagers are very keen about growing this American maize, not so much for the grain as for the spathe of the cobs which, as wrappers for cheroots, fetches a better price than the Burman maize wrappers.

* * * * *

The outturn and the area under wheat this year was more than five times what it was in the previous year.

A number of leaflets in Burmese describing the mode of cultivation, most suitable soil, and manner of sowing wheat, if distributed broadcast, would be of the utmost advantage to the cultivators. In the ensuing year I anticipate a considerable increase in the area under wheat.

* * * * *

Bearing in mind the period of scarcity and distress through which the district passed during the year, it is wonderful how quiet and free from organized violent crimes the district has been during the year. It has never been more tranquil than at present. The harvest of the year was the worst since the annexation. The scanty rainfall brought about the destruction of the early paddy, while inroads of caterpillars destroyed a considerable portion of the second sowing of jowar and paddy. Since the repair of the larger irrigation works and the opening up of new roads a new era is dawning for Meiktila. All the weirs are in full working order, while land is being taken up rapidly below all the old repaired irrigation works. With a good rainfall during the ensuing year the district will in a short time recover from the effects of the disastrous harvests of the last few years.

Remarks by Deputy Commissioner, Yamèthin.

THE district has suffered during the past year from scarcity, but when the new irrigation works are finished large tracts will be rendered secure, even if the rainfall is very scanty. The irrigation works now in hand are less than half of what remains to be done if the irrigation system is to be made complete. Much land formerly cultivated, but now lying waste, will be brought under cultivation.

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APPENDICES.

133921

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1892.*

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayès.	Area and revenue. Area in acres. Total.	Area and revenue. Area in acres. Cultivated.	Area and revenue. Total assessment.	Number of holdings.	Average per inspector. Cultivated area.	Average per inspector. Holdings.	Average per thugyi. Cultivated area.	Average per thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though required to pass the examination, have not yet passed.
1	2	3	4	5	6	7	8	9	10	12	12	13	14	15	16	17	18	19
		Settled Tract.					Acres.	Acres.	Rs.		Acres.		Acres.					
		Akyab	2		2	2	32,003	21,437	36,856	3,216			10,715	1,608	...	...	...	1
		Pauktaw	13		13	11	178,400	73,414	140,794	7,001			5,647	539	...	...	...	...
		Minbya	6		6	4	108,345	34,434	67,230	4,872			5,739	812	...	...	...	1
		Myohaung	11		11	6	193,034	78,673	151,961	8,706			7,170	791	...	...	...	...
		Kàlàdan	9	5	9	6	117,328	56,022	95,451	8,318	97,850	13,690	6,902	934	...	...	...	...
		Urittaung	11		11	7	129,385	61,737	122,068	8,510			5,612	774	...	...	...	...
		Rathèdaung	14		14	10	197,719	101,097	188,556	14,100			7,221	1,007	...	...	...	...
		Na-af	7		7	6	222,241	64,243	112,097	13,726			9,178	1,961	...	...	...	...
	AKYAB	Total ...	73	5	73	52	1,178,555	489,251	915,013	68,449	97,850	13,690	6,702	938	...	...	...	2
		Unsettled Tract.																
		Akyab	1	...	1	...	4,477	3,333	5,578	3,150	...	...	3,333	3,150	...	...	...	...
		Pauktaw	...	...	...	...	184,480	6,362	9,172	1,027	...	...	...	...	...	...	...	...
		Minbya	4	...	4	...	511,175	19,443	27,648	5,640	...	...	4,861	1,260	...	...	...	...
		Myohaung	...	...	...	...	470,646	5,809	2,835	433	...	...	...	...	...	...	...	...
		Kàlàdan	...	...	...	...	173,032	15,675	15,368	1,299	...	...	...	...	...	...	...	...
		Urittaung	...	...	...	...	264,955	5,827	6,888	1,894	...	...	...	...	...	...	...	...
		Rathèdaung	...	...	...	...	609,321	3,802	4,145	395	...	...	...	...	...	...	...	...
		Na-af	...	...	...	...	145,759	76,586	35,166	2,672	...	...	...	...	...	...	...	...
ARAKAN.		Total ...	5	...	5	...	2,363,845	138,137	106,796	15,910	...	...	27,627	3,182	...	...	...	...
		Total Akyab ...	78	5	78	52	3,542,400	627,388	1,021,809	84,359	125,478	16,872	8,043	1,082	...	...	...	2
	NORTHERN ARAKAN.	.....	4	...	4	...	649,600	9,470	3,735	3,735	...	...	2,367	934	...	...	...	...
		Kyaukpyu	22	2(a)	15	...	240,640	29,282	41,810	34,656	...	...	1,952	2,310	2(a)	...	...	2
		Ramree	23	...	14	...	272,640	30,360	40,293	40,344	...	...	2,183	2,882	...	...	...	3
	KYAUKPYU	Cheduba	8	...	6	...	153,600	12,424	29,226	13,624	...	...	2,971	2,271	...	...	...	...
		Myèbôn	10	...	8	...	268,800	24,593	34,753	4,778	...	...	3,074	597	...	...	...	...
		An	9	...	6	...	1,822,080	24,623	36,443	7,378	...	...	4,104	1,230	...	...	...	1
		Total ...	72	2	49	...	2,757,760	121,482	182,525	100,780	...	...	2,479	2,057	2	...	...	6
	SANDOWAY	Northern	12	...	6	1	985,600	21,289	30,461	10,075	...	...	3,548	1,679	...	...	...	4
		Central	12	...	6	2	657,280	25,474	33,763	14,246	...	...	4,246	2,374	...	...	...	3
		Southern	7	...	2	1	704,000	9,099	9,155	4,088	...	...	4,849	2,044	...	...	...	1
		Total ...	31	...	14	4 (b)	2,346,880	55,462	73,379	28,409	...	...	4,033	2,029	...	...	...	8
		Total Arakan Division ...	185	7	145	56	9,296,640	814,802	1,261,448	217,283	...	...	5,619	1,409	2	...	...	16

(a) Two Circle Inspectors were appointed during the year for two circles in which collection of revenue by ywathugyis is being experimentally tried.

(b) Appointed according to ywathugyi system.

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1892*—continued.

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayes.	Area and revenue. Area in acres. Total area of district.	Area and revenue. Area in acres. Cultivated.	Area and revenue. Total assessment.	Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though required to pass the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
							Acres.	Acres.	Rs.		Acres.		Acres.						
Pegu.	Rangoon Town	.....	8	1	7	...	14,080	1,429	10,831(a)	447	1,429	447	204	64	1	...	...	...	(a) There are six agricultural circles in charge of five thugyis.
	Hanthawaddy	Kungyangôn ...	10	1	10	9	293,667	150,836	2,96,696	4,736	150,836	4,736	15,084	474	...	...	1	1	
		Tunte ...	9	1	9	9	231,980	133,510	3,17,207	4,739	133,510	4,739	14,834	527	...	...	...	...	
		Hmawbi ...	13	1	13	13	295,269	189,582	3 95,522	7,789	189,582	7,789	14,583	599	...	...	1	1	
		Hlaing ...	5	1	5	5	425,770	76,787	1,15,137	4,198	76,787	4,198	15,357	840	...	...	...	...	
		Total ...	37	4	37	36	1,246,686	550,715	11,25,652	21,462	137,679	5,366	14,884	580	1	...	2	2	
	Pegu	Payagale ...	8	4	8	6	457,546	136,563	2,08,532	9,845	206,721	8,861	17,070	1,231	...	Four acting	One	...	
		Paunglin ...	6		6	6	376,007	104,895	1,85,938	6,406			17,482	1,068	...			...	
		Kawa ...	7		7	8	239,315	187,071	3,55,476	7,436			26,734	1,062	...			...	
		Pagandaung ...	8		8	8	227,936	180,262	3,23,190	5,731			22,533	716	...			...	
		Kyauktan ...	9		9	9	261,250	218,094	4,14,703	6,025			24,233	669	...			...	
		Total ...	38	4	38	37	1,353,954	826,885	14,87,889	35,443	206,721	8,861	21,760	933	...	...	...	...	
	Tharrawaddy	Sanywe ...	8	4	8	7	451,840	97,409	1,76,633	14,398	90,489	18,152	12,176	1,800	...	...	...	...	
		Minhla ...	6		6	5	254,720	89,203	1,58,777	14,090			14,867	2,348	...	1	1	...	
		Gyobingauk ...	8		8	7	208,640	101,328	1,65,652	19,478			12,666	2,435	...	2	...	1	
		Tapun ...	7		7	5	249,000	66,639	69,990	20,421			9,523	2,917	...	...	...	3	
		Monyo ...	3		3	...	133,760	7,356	10,457	4,222			2,452	1,407	...	...	...	...	
		Total ...	32	4	32	24	1,288,960	361,955	5,81,509	72,609	90,489	18,152	11,311	2,269	...	3	1	4	
	Prome	Padaung ...	14	1	13	10	645,120	45,876	57,793	16,149	80,209	37,274	3,529	1,242	...	...	...	1	
		Shwedaung ...	8	1	8	7	130,560	43,893	48,261	39,566			5,487	3,821	...	...	...	...	
		Paungdè ...	9	1	9	6	128,261	53,336	48,151	18,414			5,926	2,046	...	...	...	...	
		Thigôn ...	6		6	6	114,939	61,270	58,638	26,575			10,212	4,429	...	...	...	...	
		Shwele ...	4		4	2	467,200	20,571	12,851	7,195			5,143	1,799	...	...	...	2	
		Mahathamam ...	13	1	10	10	355,840	94,071	79,506	49,477			9,407	4,948	...	...	...	2	
		Prome ...	2		2	1	5,760	1,817	2,206	720			908	360	...	...	...	...	
		Total ...	56	4	52	42	1,847,680	320,834	3,07,206	149,096	80,209	37,274	6,170	2,867	...	...	...	5	
		Total Pegu division ...	171	17	166	139	5,951,360	2,061,818	35,13,087	279,057	121,283	16,415	12,421	1,684	1	3	3	11	

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1892.*

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayes.	Area and Revenue. Area in acres. Total.	Area and Revenue. Area in acres. Cultivated.	Area and Revenue. Total assessment.	Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who have not passed, the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
							Acres.	Acres.	Rs.		Acres.		Acres.						
IRRAWADDY.	Thôngwa	Thôngwa	7	1(a)	7	...	387,840	107,282	231,451	9,611	107,282	9,611	15,326	1,373	...	...	...	1	
		Yandoon	5	1	5	5	212,732*	47,177	102,175	7,840	47,177	7,840	9,435	1,568	1	...	...	...	
		Danubyu	5	1	5	5	194,628*	75,452	177,292	8,373	75,452	8,373	15,090	1,675	1	...	...	...	
		Pantanaw	6	1	6	5	308,154*	38,532	76,864	7,868	38,532	7,868	7,706	1,574	1	...	...	...	
		Shwelaung	6	1	6	4	736,000	91,594(b)	178,126(b)	11,469(b)	91,594(b)	11,469(b)	15,266	1,912	1	...	...	...	
		Pyapôn	7	} ...	7	...	919,182	173,991	288,783	14,317	} ...	} ...	24,856	2,045	...	...	...	...	
		Dedayè	5		5	...	768,640	120,675	242,430	6,432			24,135	1,286	...	1	...	...	
		Total	40	5	40	19	3,518,176	654,703	1,297,121	65,910	230,941	13,182	16,368	1,648	4	1	...	1	
	Bassein	Ngaputaw	3(c)		3(c)	2	89,977	21,653	18,200	967			7,218	322		...	...	...	
		Myaungmya	8(d)		8(d)	12	277,800	86,862	123,223	8,363			10,858	1,045		...	...	...	
		Thigwin	5		5	9	225,168	96,361	142,159	8,018			19,272	1,604		...	...	...	
		Kangyidaung	4		4	7	187,173	92,302	134,429	6,598			23,076	1,637		...	...	...	
		Bassein	7		3	4	124,880	56,979	63,517	4,469			16,993	1,490		...	...	...	Settled.
		Thaboung	11		4	5	195,887	43,951	40,499	6,182			10,988	1,546		...	...	...	
		Kyoupyaw	7	8	7	12	349,783	120,782	202,850	12,357	81,433	7,731	17,255	1,765	1	...	...	1	
		Yegyi	12		6	9	215,010	81,275	145,416	9,818			13,546	1,636		1	...	...	
		Bassein Town	3		3	3	7,147	2,078	5,954	481			993	160		...	...	1	
		Thaboung	3		2	...	453,398	2,926	2,326	945			1,463	472		...	...	1	
		Myaungmya	4		3	...	374,234	11,253	16,894	1,261			3,751	420		...	...	1	Unsettled.
		Ngaputaw	9		4	...	701,725	34,144	38,855	2,480			8,536	620		1	...	...	
		Total	72	8	48	63	3,200,191	651,466	934,322	61,849	81,433	7,731	13,572	1,289	1	2	...	4	
	Henzada	Zalun	7	1	7	8	208,000	81,194	162,370	8,335									
		Henzada	11	1	11	7	181,120	100,320	182,324	15,440									
		Ôkpo	9	...	9	8	468,480	79,113	111,908	16,098									
		Lemyethna	8	1	4	5	126,817	51,029	85,957	9,216	82,780	16,060	8,806	1,709	1	3	...	...	
		Kanaung	4	1	4	3	76,800	40,655	62,413	8,370									
		Myanaung	5	} 1	5	5	135,680	41,471	68,506	10,943									
		Kyangin	6	}	6	3	176,640	20,117	30,520	5,899									
		Total	51	5	47	39	1,373,537	413,899	708,998	80,301	82,780	16,060	8,806	1,709	1	3	...	...	
	Thayetmyo	Myedè	13		13	...	590,080	50,294	41,368	12,551	50,294	12,551	3,869	965	...	1	1	3	
		Thayet	6	1	6	...	122,880	16,799	11,012	5,787	16,799	5,787	2,800	965	...	...	...	...	
		Mindôn	8		8	...	453,120	23,903	20,416	5,461	23,903	5,461	2,988	683	...	...	...	4	
		Kama	12		12	...	368,000	31,995	33,712	9,741	31,995	9,741	2,666	812	...	2	2	1	
		Total	39	1	39	...	1,534,080	122,991	106,508	33,540	122,991	33,540	3,154	860	...	3	3	8	
		Total Irrawaddy	202	19	174	121	9,625,984*	1,843,059	3,046,949	241,600	97,003	12,716	10,592	1,389	6	9	3	13	

* Revised figures.

(a) District Surveyor for Thôngwa, Fyapôn and Dedayè. | (b) Includes figures for four circles under settlement and for two circles not settled. | (c) Includes parts of four circles partly settled during the year.
(d) Owing to above (c) the thugyis have been reckoned twice.

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1892*—continued.

District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayds.	Area and revenue. Area in acres. Total area of district.	Area and revenue. Area in acres. Cultivated.	Area and revenue. Total assessment.	Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though required to pass the survey examination, have not yet passed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Acres.	Acres.	Rs.		Acres.		Acres.					
AMHERST	Moulmein	1	1	1	...	8,960	2,306	4,163	726	2,306	726	2,306	726	...	...	...	...
	Yelamaing	8		8	...	1,563,520	21,073	19,606	4,625			2,634	578	...	2	1	3
	Wagaru	5		5	...	167,080	10,671	15,888	2,792			2,134	558	...	2	...	...
	Zaya	13		13	...	149,760	63,983	1,21,331	10,116			4,922	778	...	1	...	2
	Bilugyun	12		11	...	69,120	56,863	1,28,610	8,831			5,169	803	...	...	...	2
	Gyaing-Attaran	14		13	...	3,094,400	29,322	32,630	6,424			2,256	494	...	2	2	1
	Haungtharaw	5	1	4	...	2,044,800	15,595	13,530	4,133	4,55,390	69,556	3,899	1,033	...	...	...	...
	Gyaing-Salween	15		15	...	378,880	54,863	83,753	12,268			3,658	818	...	5	4	3
	Hlaingbwè	9		9	...	1,797,760	26,401	19,704	4,603			2,933	511	...	...	...	2
	Pagat	3		3	...	126,720	11,672	9,445	2,888			3,891	963	...	1	1	...
	Thatôn	6		6	...	136,320	49,792	94,979	4,412			8,299	735	...	...	..	1
	Martaban	11		11	...	192,000	125,155	2,07,980	8,464			10,469	769	...	...	...	3
	Total ...	102*	2	99	...	9,729,920	457,696	7,51,625	70,282	2,28,848	35,141	4,623	710	...	13	8	17
TAVOY	Central	9		8	...	414,100	13,277	22,464	7,647			1,660	956	...	1	...	...
	Northern	5	1	4	...	1,580,400	11,705	12,471	4,376	88,878	33,801	2,926	1,004	...	1	...	1
	South-Eastern	16		11	...	2,369,000	31,391	49,231	11,342			2,854	1,031	...	...	...	1
	Western	14		10	...	201,600	32,505	52,082	10,436			3,250	1,044	...	...	...	2
	Total ...	44	1	33	...	4,576,000	88,878	1,36,248	33,801	88,878	33,801	2,693	1,024	...	2	...	4
MERGUI	Mergui	10		9	...	268,800	27,422	56,896	7,410			3,047	823	...	1	1	4
	Palaw	6		6	...	454,400	17,317	24,587	5,575			2,886	929	...	...	...	2
	Tenasserim	5	1	4	...	2,502,000	8,604	10,591	2,343	60,019	17,565	2,151	585	...	...	...	1
	Lenya	2		2	...	1,267,200	3,412	3,853	967			1,705	483	...	...	...	1
	Maliwun	1		1	...	410,000	3,264	2,824	1,271			3,264	1,271	...	...	...	*1
	Total ...	24	1	22	...	4,998,400	60,019	98,751	17,565	60,019	17,565	2,728	798	...	1	1	9

* Of these eight are for exempted circles.

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1891*—concluded.

District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayès.	Area and revenue: Area in acres. Total area of district.	Area and revenue: Area in acres. Cultivated.	Area and revenue: Total assessment.	Number of holdings.	Average per Inspector: Cultivated area.	Average per Inspector: Holdings.	Average per Thugyi: Cultivated area.	Average per Thugyi: Holdings.	Inspectors: Number newly appointed during the year.	Thugyis: Number newly appointed during the year.	Thugyis: Number of those newly appointed who have not passed examination in surveying.	Thugyis: Number previously appointed who, though required to pass the survey examination, have not yet passed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Acres.	Acres.	Rs.									
TOUNGOO ...	Myoma	2	1	4(a)	...	11,280	9,045	10,063	1,401	206,600	17,463	2,261	350	...	...	...	...
	Zeyawadi	6		5(b)	...	1,226,480	57,226	54,127	6,689			11,445	1,338	...	...	...	...
	Bônmadi	3(c)		3	...	300,800	7,906	7,274	1,968			2,635	656	...	...	...	2
	Thagaya	8		7	...	729,600	28,922	19,697	5,992			4,132	856	...	...	...	2
	Kyaikhaingdaung	2		2	...	900,480	2,189	1,505	763			1,094	381	...	...	...	...
	Kaunì	3		3	...	897,920	1,312	862	650			437	217	...	...	...	...
	Total ...	24	1	24	...	4,066,560	106,600	92,928	17,463	106,600	17,463	4,442	728	...	...	...	4
SHWEGYIN ...	Shwegyin	5	1	5	...	607,400	16,181	20,409	5,953	271,336	31,088	3,236	1,191	...	...	...	...
	Kyaukkyi	5		5	...	1,175,320	21,813	24,708	5,116			4,363	1,023	...	...	...	...
	Thayethamain	6		3†	3	696,000	119,552	104,875	8,282			19,925	1,380	...	...	...	...
	Sittang	5		5	...	391,680	39,708	58,392	4,210			7,942	842	...	...	...	...
	Bilin	5		5	...	602,880	74,082	108,271	7,527			14,816	1,505	...	...	...	...
	Total ...	26	1	25†	3	3,473,280	271,336	316,655	31,088	271,336	31,088	10,436	1,196	...	...	...	...
SALWEEN ...	Papun	6	1	6	...	2,973,440	14,942	12,755	6,900	14,942	6,900	2,490	1,150	...	1	1	...
	Total ...	6	1	6	...	2,973,440	14,942	12,755	6,900	14,942	6,900	2,490	1,150	...	1	1	...
	Total, Tenasserim Division ...	226	7	207†	3	29,817,600	999,471	14,08,962	177,099	142,782	25,300	4,759	843	...	17	10	34
	GRAND TOTAL, LOWER BURMA ...	784	50	692	319	54,691,584*	5,719,150	92,30,446	915,039	114,383	18,301	8,265	1,322	9	29	16	74

(a) Two thugyis from town included. (b) One thugyi decreased on account of appointment of village headman in Minbôn circle. (c) One circle decreased on account of amalgamation of Mebalan with Bônmadi circle.
† Three taiksayès appointed to prepare assessment rolls, &c., for ywathugyis in the three circles of Thayethamain township. These Taiksayès are considered as thugyis for this return.
* Revised figures.

FORM NO. IIA.—*Area and gross Demand on the Land on which Revenue was assessed.*

Division.	District.	Description of land.	1890-91.			1891-92.			Increase or Decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Arakan	Akyab	Paddy-land	...	492,448	8,97,615	...	506,331	9,28,654	...	+ 13,883	+ 31,039	...	+ 2·82	+ 3·46
		Taungya	5,231	10,462	5,231	4,920	9,840	4,920	− 311	− 622	− 311	− 5·95	− 5·95	− 5·95
		All other land	...	71,659	83,202	...	75,410	88,235	...	+ 3,751	+ 5,033	...	+ 5·23	+ 6·05
		Total ...	5,231	574,569	9,86,048	4,920	591,581	10,22,809	− 311	+ 17,012	+ 35,761	− 5·95	+ 2·96	+ 3·63
	Northern Arakan	Paddy-land	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya	3,609	7,218	3,609	3,735	7,470	3,735	+ 126	+ 252	+ 126	+ 3·49	+ 3·49	+ 3·49
		All other land	...	2,000	...	...	2,000	...	...	...	...	...	...	...
		Total ...	3,609	9,218	3,609	3,735	9,470	3,735	+ 126	+ 252	+ 126	+ 3·49	+ 2·73	+ 3·49
	Kyaukpyu	Paddy-land	...	99,082	1,42,121	...	100,614	1,44,264	...	+ 1,532	+ 2,143	...	+ 1·55	+ 1·51
		Taungya	5,129	10,258	5,129	4,597	9,194	4,597	− 532	− 1,064	− 532	− 10·37	− 10·37	− 10·37
		All other land	...	9,462	14,676	...	9,265	13,664	...	− 197	− 1,012	...	− 2·08	− 6·90
		Total ...	5,129	118,802	1,61,926	4,597	119,073	1,62,525	− 532	+ 271	+ 599	− 10·37	+ ·23	+ 0·37
	Sandoway	Paddy-land	...	39,069	55,082	...	40,454	56,035	...	+ 1,385	+ 953	...	+ 3·54	+ 1·73
		Taungya	3,070	6,140	3,070	3,043	6,086	3,043	− 27	− 54	− 27	− ·88	− ·88	− ·88
		All other land	...	10,018	14,850	...	9,465	14,301	...	− 553	− 549	...	− 5·52	− 3·70
		Total ...	3,070	55,227	73,002	3,043	56,005	73,379	− 27	+ 778	+ 377	− ·88	+ 1·41	+ ·52
	Total	Paddy-land	...	630,599	10,94,818	...	647,399	11,28,953	...	+ 16,800	+ 34,135	...	+ 2·66	+ 3·12
		Taungya	17,039	34,078	17,039	16,295	32,590	16,295	− 744	− 1,488	− 744	− 4·37	− 4·37	− 4·37
		All other land	...	93,139	1,12,728	...	96,140	1,16,200	...	+ 3,001	+ 3,472	...	+ 3·22	+ 3·08
		Total, Arakan Division ...	17,039	757,816	12,24,585	16,295	776,129	12,61,448	− 744	+ 18,313	+ 36,863	− 4·37	− 2·42	+ 3·01

FORM NO. IIA.—*Area and gross Demand on the Land on which Revenue was assessed*—continued.

Division.	District.	Description of land.	1890-91.			1891-92.			Increase or Decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.			
Pegu	Rangoon Town.	Paddy-land	...	1,207	2,486	...	1,134	2,324	...	− 73	− 162	...	− 6·05	− 6·52
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	2,808	8,424	...	2,832	8,507	...	+ 24	+ 83	...	+ 0·85	+ ·99
		Total	...	4,015	10,910	...	3,966	10,831	...	− 49	− 79	...	− 1·22	− ·72
	Hanthawaddy.	Paddy-land	...	471,225	9,97,628	...	485,795	10,28,749	...	+ 14,570	+ 31,121	...	+ 3·02	+ 3·12
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	37,446	92,588	...	42,344	96,903	...	+ 4,898	+ 4,315	...	+ 13·05	+ 4·66
		Total	...	508,671	10,90,216	...	528,139	11,25,652	...	+ 19,468	+ 35,436	...	+ 3·83	+ 3·25
	Pegu	Paddy-land	...	755,631	14,17,092	...	774,380	14,42,744	+ 16	+ 18,749	+ 25,652	...	+ 2·48	+ 1·81
		Taungya	274	548	411	290	580	493		+ 32	+ 82	+ 5·84	+ 5·84	+ 19·95
		All other land	...	30,898	42,699	...	34,116	44,652	...	+ 3,218	+ 1,953	...	+ 10·41	+ 4·57
		Total	274	787,077	14,60,202	290	809,076	14,87,889	+ 16	+ 21,999	+ 27,687	+ 5·84	+ 2·83	+ 1·90
	Tharrawaddy.	Paddy-land	...	318,565	5,07,939	...	328,944	5,35,904	...	+ 10,379	+ 28,055	...	+ 3·26	+ 5·52
		Taungya	887	1,774	1,331	871	1,742	1,306	− 16	− 32	− 25	− 1·80	− 1·80	− 1·88
		All other land	...	30,477	54,771	...	24,823	44,209	...	− 5,654	− 10,562	...	− 18·55	− 19·28
		Total	887	350,816	5,64,041	871	355,509	5,81,509	− 16	+ 4,693	+ 17,468	− 1·80	+ 1·34	+ 3·10
	Prome.	Paddy-land	...	268,042	2,41,277	...	272,112	2,51,588	...	+ 3,470	+ 10,311	...	+ 1·29	+ 4·27
		Taungya	6,250	12,500	9,375	4,315	11,420	9,081	− 1,935	− 1,080	− 294	− 30·96	− 8·64	− 3·14
		All other land	...	33,973	44,649	...	34,033	46,537	...	+ 960	+ 1,888	...	+ 2·50	+ 4·23
		Total	6,250	314,215	2,95,301	4,315	317,565	3,07,206	− 1,935	+ 3,350	+ 11,905	− 30·96	+ 1·07	+ 4·03
	Total	Paddy-land	...	1,815,270	31,66,122	...	1,862,365	32,61,399	...	+ 47,095	+ 94,977	...	+ 2·59	+ 3·00
		Taungya	7,411	14,822	11,117	5,476	13,742	10,880	− 1,935	− 1,080	− 237	− 26·11	− 7·29	− 2·13
		All other land	...	134,702	2,43,131	...	138,148	2,40,808	...	+ 3,446	− 2,323	...	+ 2·56	− 0·96
		Total, Pegu Division	7,411	1,964,794	34,20,670	5,476	2,014,255	35,13,087	− 1,935	+ 49,461	+ 92,417	− 26·11	+ 2·52	+ 2·70

FORM NO. IIA.—*Area and gross Demand on the Land on which Revenue was assessed*—continued.

Division.	District.	Description of land.	1890-91.			1891-92.			Increase or Decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Irrawaddy.	Thôngwa	Paddy-land	...	447,048	9,32,896	...	527,871	11,70,429	...	+ 80,823	+2,37,533	...	+ 18·08	+ 25·46
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	46,038	1,04,828	...	56,440	1,26,692	...	+ 10,402	+ 21,864	...	+ 22·59	+ 20·86
		Total	...	493,086	10,37,724	...	584,311	12,97,121	...	+ 91,225	+2,59,397	...	+ 18·50	+ 25·00
	Bassein	Paddy-land	...	567,373	7,62,876	...	605,428	8,69,203 (a)	...	+ 38,055	+1,06,327	...	+ 6·71	+ 13·94
		Taungya	...	2,200	1,655	1,180	2,360	1,777	+ 80	+ 160	+ 122	+ 7·27	+ 7·27	+ 7·37
		All other land	...	26,184	49,291	...	27,541	63,342	...	+ 1,357	+ 14,051	...	+ 5·18	+ 28·50
		Total	1,100	595,757	8,13,822	1,180	635,329	934,322	+ 80	+ 39,572	+1,20,500	+ 7·27	+ 6·64	+ 14·81
	Henzada	Paddy-land	...	368,710	5,99,770	...	373,835	635,924	...	+ 5,125	+ 36,154	...	+ 1·39	+ 6·03
		Taungya	1,253	2,506	1,879	1,036	2,072	1,601	— 217	— 434	— 278	— 17·32	— 17·32	— 14·79
		All other land	...	55,177	85,185	...	33,038	71,473	...	— 22,139	— 13,712	...	— 40·12	— 16·10
		Total	1,253	426,393	6,86,834	1,036	408,945	708,998	— 217	— 17,448	+ 22,164	— 17·32	— 4·09	+ 3·23
	Thayetmyo	Paddy-land	...	69,770	61,722	...	70,129	56,913	...	+ 359	— 4,809	...	+ 0·51	— 7·79
		Taungya	11,826	23,652	17,739	12,412	24,824	18,618	+ 586	+ 1,172	+ 879	+ 4·95	+ 4·95	+ 4·96
		All other land	...	24,090	26,964	...	28,038	30,977	...	+ 3,948	+ 4,013	...	+ 16·39	+ 14·88
		Total	11,826	117,512	1,06,425	12,412	122,991	1,06,508	+ 586	+ 5,479	+ 83	+ 4·96	+ 4·66	+ 0·08
	Total	Paddy-land	...	1,452,901	23,57,264	...	1,577,263	27,32,469	...	+ 124,362	+3,75,205	...	+ 8·56	+ 15·92
		Taungya	14,179	28,358	21,273	14,628	29,256	21,996	+ 449	+ 898	+ 723	+ 3·17	+ 3·17	+ 3·40
		All other land	...	151,489	2,66,268	...	145,057	2,92,484	...	— 6,432	+ 26,216	...	— 4·25	+ 9·85
		Total, Irrawaddy Division	14,179	1,632,748	26,44,805	14,628	1,751,576	30,46,949	+ 449	+ 118,828	+4,02,144	+ 3·17	+ 7·28	+ 15·21

(a) Includes Rs. 116 assessment made on the 31st March 1892 after survey corrections.

FORM NO. IIA.—*Area and gross Demand on the Land on which Revenue was assessed*—concluded.

Division.	District.	Description of land.	1890-91.			1891-92.			Increase or decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Tenasserim.	Amherst ...	Paddy-land	...	373,205	6,29,482	...	388,261	6,53,652	...	+ 15,056	+ 33,170	...	+ 4·03	+ 5·35
		Taungya	5,241	10,482	5,241	6,106	12,212	6,106	+ 865	+ 1,730	+ 865	+ 16·50	+ 16·50	+ 16·50
		All other land	...	40,226	88,367	...	42,014	91,867	...	+ 1,788	+ 3,500	...	+ 4·44	+ 3·96
		Total ...	5,241	423,913	7,14,090	6,106	442,487	7,51,625	+ 865	+ 18,574	+ 37,535	+ 16·50	+ 4·38	+ 5·26
	Tavoy ...	Paddy-land	...	55,742	86,851	...	56,385	88,409	...	+ 643	+ 1,558	...	+ 1·15	+ 1·79
		Taungya	4,485	8,070	4,485	4,240	8,480	4,240	— 245	— 490	— 245	— 5·46	— 5·46	— 5·46
		All other land	...	20,103	39,084	...	20,378	43,599	...	+ 275	+ 4,515	...	+ 1·37	+ 11·55
		Total ...	4,485	84,815	1,30,420	4,240	85,243	1,36,248	— 245	+ 428	+ 5,828	— 5·46	+ ·50	+ 4·47
	Mergui ...	Paddy-land	...	40,711	66,644	...	41,099	68,020	...	+ 388	+ 1,376	...	+ ·95	+ 2·09
		Taungya	4,939	8,078	4,039	3,306	6,612	3,306	— 733	— 1,466	— 733	— 18·15	— 18·15	— 18·15
		All other land	...	11,358	27,081	...	11,541	27,425	...	+ 183	+ 344	...	+ 1·61	+ 1·27
		Total ...	4,939	60,147	97,764	3,306	59,252	98,751	— 733	— 895	+ 987	— 18·15	— 1·49	+ 1·01
	Tounguo ...	Paddy-land	...	75,195	78,855	...	76,431	80,523	...	+ 1,236	+ 1,668	...	+ 1·64	+ 2·12
		Taungya	2,703	5,406	2,703	3,147	6,294	3,147	+ 444	+ 888	+ 444	+ 16·43	+ 16·43	+ 16·43
		All other land	...	6,610	9,760	...	6,277	9,258	...	— 333	— 502	...	— 5·04	— 5·14
		Total ...	2,703	87,211	91,318	3,147	89,002	92,928	+ 444	+ 1,791	+ 1,610	+ 16·43	+ 2·05	+ 1·76
	Shwegyin...	Paddy-land	...	171,461	2,50,726	...	184,124	2,70,815	...	+ 12,673	+ 20,089	...	+ 7·39	+ 8·01
		Taungya	6,942	13,884	6,942	6,631	13,262	6,631	— 311	— 622	— 311	— 4·48	— 4·48	— 4·48
		All other land	...	24,457	41,134	...	22,661	39,209	...	— 1,796	— 1,925	...	— 7·44	— 4·68
		Total ...	6,942	209,762	2,98,802	6,631	219,997	3,16,655	— 311	+ 10,235	+ 17,853	— 4·48	+ 4·88	+ 5·97
	Salween	Paddy-land	...	1,054	2,744	...	4,075	5,007	...	+ 3,111	+ 2,263	...	+ 107·48	+ 82·47
		Taungya	5,051	10,102	5,051	4,662	9,324	4,662	— 389	— 778	— 389	— 7·70	— 7·70	— 7·70
		All other land	...	1,554	3,109	...	1,543	3,086	...	— 11	— 23	...	— ·71	— ·74
		Total ...	5,051	13,620	10,904	4,662	14,942	12,755	— 389	+ 1,322	+ 1,851	— 7·70	+ 9·71	+ 16·98
	Total	Paddy-land	...	718,278	11,06,302	...	750,385	11,66,426	...	+ 32,107	+ 60,124	...	+ 4·47	+ 5·43
		Taungya	28,461	56,922	28,461	28,092	56,184	28,092	— 369	— 738	— 369	— 1·30	— 1·30	— 1·30
		All other land	...	104,268	2,08,535	...	104,354	2,14,444	...	+ 86	+ 5,909	...	+ ·08	+ 2·83
		Total, Tenasserim Division ...	28,461	879,468	13,43,298	28,092	910,923	14,08,962	— 369	+ 31,455	+ 65,664	— 1·30	+ 3·58	+ 4·89
	GRAND TOTAL, LOWER BURMA.	Paddy-land	...	4,617,048	77,24,806	...	4,837,412	82,89,247	...	+ 220,364	+ 564,441	...	+ 4·77	+ 7·31
		Taungya	67,090	134,180	77,890	64,491	131,772	77,263	— 2,599	— 2,408	— 627	— 3·87	— 1·79	— ·80
		All other land	...	483,598	8,30,662	...	483,699	8,63,936	...	+ 101	+ 33,274	...	— ·02	+ 4·01
		GRAND TOTAL, LOWER BURMA ...	67,090	5,234,826	86,33,358	64,491	5,452,883	92,30,446	— 2,599	+ 218,057	+ 5,97,088	— 3·87	+ 4·17	+ 6·92

FORM NO. IIB.—*Number of Fruit-trees separately assessed.*

Division.	District.	1890-91.		1891-92.		Increase or decrease.		Percentage of increase or decrease (demand.)
		Number of trees.	Gross demand.	Number of trees.	Gross demand.	Number.	Gross demand.	
1	2	3	4	5	6	7	8	9
			Rs.		Rs.		Rs.	
Arakan.	Akyab	400	134	320	175	— 80	+ 41	+ 30·60
	Northern Arakan	...	...	...	...	...	...	...
	Kyaukpyu	1,891	236	1,861	233	— 30	— 3	— 1·27
	Sandoway	1,502	188	1,620	203	+ 118	+ 15	+ 7·98
	Total ...	3,793	558	3,801	611	+ 8	+ 53	+ 9·50
Pegu.	Rangoon Town	...	...	...	...	...	...	...
	Hanthawaddy	2,835	918	1,669	576	— 1,166	— 342	— 37·27
	Pegu	1,104	297	1,077	291	— 27	— 6	— 2·02
	Tharrawaddy	10,556	2,639	10,058	2,515	— 498	— 124	— 4·70
	Prome	84,781	21,195	82,736	21,066	— 2,045	— 129	— 0·61
	Total ...	99,276	25,049	95,540	24,448	— 3,736	— 601	— 2·40
Irrawaddy.	Thôngwa	16,086	4,022	10,284	2,571	— 5,802	— 1,451	— 36·08
	Bassein	4,346	1,118	3,943	1,029	— 403	— 89	— 7·96
	Henzada	18,465	4,616	16,671	4,168	— 1,794	— 448	— 9·71
	Thayetmyo	16,190	3,975	16,309	4,003	+ 119	+ 28	+ 0·70
	Total ...	55,087	13,731	47,207	11,771	— 7,880	— 1,960	— 14·27
Tenasserim.	Amherst	380	95	380	95	...	...	...
	Tavoy	...	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	...
	Toungoo	2,437	602	3,504	865	+ 1,067	+ 263	+ 43·69
	Shwegyin	84	21	91	23	+ 7	+ 2	+ 9·52
	Salween	...	...	...	...	...	...	...
	Total ...	2,901	718	3,975	983	+ 1,074	+ 265	+ 36·91
	GRAND TOTAL, LOWER BURMA ...	1,61,057	40,056	1,50,523	37,813	— 10,534	— 2,243	— 5·60

FORM NO. III.—*Return of Rainfall for the year ending the 31st December 1891 in Inches and Tenths thereof.*

Division.	Month.	Akyab. Akyab town.	Akyab. Maungdaw.	Akyab. Minbya.	Akyab. Rathedaung.	Northern Arakan. Paletwa.	Kyaukpyu. Kyaukpyu.	Kyaukpyu. Ramree.	Kyaukpyu. Myebon.	Kyaukpyu. An.	Sandoway. Sandoway town.
Arakan	January	...	...	...	...	...	...	...	...	...	...
	February	...	·10	...	...	·06	...	...	...	...	...
	March	1·04	2·30	...	...	·66	·19	...	...	·25	...
	April	·57	1·20	...	4·80	1·34	...	...	...	...	...
	May	11·33	13·97	6·39	5·48	6·84	4·50	5·64	8·45	4·39	5·64
	June	32·84	15·99	17·57	20·47	10·49	41·07	35·24	19·65	29·76	50·24
	July	72·55	69·77	58·42	50·02	45·74	71·71	57·94	47·87	50·48	91·38
	August	46·02	44·91	42·70	34·59	18·23	56·95	49·56	27·00	40·03	59·03
	September	26·13	15·19	16·02	20·52	6·19	22·02	17·27	22·55	15·81	34·72
	October	3·68	3·44	6·43	4·04	5·52	6·47	2·34	4·15	2·61	4·88
	November	4·80	3·78	3·24	6·85	3·03	5·78	·71	2·95	3·13	8·10
	December	·07	...	...	...	...	·41	...	·13	·07	·12
	Total for five months, January to May ...	12·94	17·57	6·39	10·28	8·90	4·69	5·64	8·45	4·64	5·64
	Total for four months, June to September	177·54	145·86	134·71	125·51	80·65	191·73	160·01	117·07	136·08	235·38
	Total for three months, October to December	13·55	7·22	9·67	10·89	8·55	12·66	3·05	7·23	5·81	13·10
	Total	204·03	170·65	150·77	146·68	98·10	209·10	168·70	132·75	146·53	254·12

Division.	Month.	Rangoon Town. Rangoon.	Hanthawaddy. Hmawbi.	Pegu. Pegu.	Pegu. Kyauktan.	Tharrawaddy. Tharrawaddy civil station.	Tharrawaddy. Gyobingauk.	Tharrawaddy. Yegin.	Prome. Prome.	Prome. Paungdé.	Prome. Shwedaung.
Pegu	January	...	...	...	...	...	...	...	...	...	...
	February	3·42	0·55	4·76	0·64	0·26	...	...	...	...	...
	March	...	...	0·04	...	...	...	...	...	...	...
	April	...	0·25	0·47	...	...	...	...	0·00½	...	1·05
	May	3·87	1·79	6·31	3·68	2·17	4·43	1·45	0·93	3·07	1·69
	June	24·96	26·62	23·79	22·51	15·30	7·29	6·56	8·37½	9·98	11·65
	July	26·85	30·08	44·28	35·34	31·96	14·65	16·17	12·13	12·09	14·03
	August	19·87	20·72	40·38	26·40	24·59	12·83	16·78	7·99	11·33	6·60
	September	22·70	20·21	22·29	18·16	19·67	9·10	7·59	9·46	11·46	12·24
	October	1·58	1·35	2·97	1·30	6·47	1·65	2·91	0·87	0·66	0·77
	November	4·42	3·02	3·81	9·18	3·70	8·24	7·74	7·64	14·39	6·36
	December	0·10	0·07	0·20	...	0·21	0·15	0·23	0·19	0·24	0·22
	Total for five months, January to May ...	7·29	2·59	11·28	4·32	2·43	4·43	1·45	0·93½	3·07	2·74
	Total for four months, June to September	94·38	97·63	130·74	102·41	91·52	43·87	47·10	37·95½	44·86	44·52
	Total for three months October to December	6·09	4·44	6·98	10·48	10·38	10·05	10·88	8·70	15·29	7·35
	Total	107·76	104·66	149·00	117·21	104·33	58·35	53·43	47·59	63·22	54·61

FORM NO. III.—*Return of Rainfall for the year ending 31st December 1891 in Inches and Tenths thereof*—continued.

Division.	Month.	Thônowa.							Bassein.						
		Maubin Town.	Vandoon.	Damibyu.	Pantanaw.	Shwelaung.	Pyapôn.	Dedaye.	Basseintown.	Myaungmya.	Labutta.	Thigwin.	Ngaputaw.	Kyônpyaw.	Ngathaingyaung.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Irrawaddy.	January	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	February	3·30	...	...	...	...	...	...	0·38	...	...	1·15	2·00	...	...
	March	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	April	...	...	...	...	...	...	...	...	...	...	...	...	0·15	0·72
	May	4·11	5·04	1·88	3·43	4·44	4·10	14·90	8·29	8·74	8·63	8·05	1·91	2·80	2·22
	June	22·13	28·07	27·73	27·48	29·09	22·70	44·60	40·73	51·30	37·34	65·47	37·32	22·60	29·65
	July	29·25	22·07	39·98	31·17	25·76	14·30	13·17	37·57	32·71	49·61	53·73	44·80	30·72	42·83
	August	25·73	20·68	49·39	20·68	24·39	16·40	23·82	23·26	27·84	39·03	23·12	25·91	19·10	26·39
	September	17·61	18·41	15·49	17·99	10·28	14·40	15·23	22·79	28·38	24·98	21·11	22·46	16·40	17·33
	October	1·95	4·04	0·88	3·90	3·35	1·50	2·42	5·29	4·45	6·70	5·83	3·30	3·02	3·10
	November	3·84	1·22	3·90	3·74	6·20	6·46	5·59	8·40	11·91	12·15	5·45	5·96	4·41	3·46
	December	...	0·12	0·12	0·18	0·19	0·20	0·07	0·26	0·30	...	...	1·00	0·39	0·25
	Total for five months, January to May	7·41	5·04	1·88	3·43	4·44	4·10	14·90	8·67	8·74	8·63	9·20	3·91	3·01	2·94
	Total for four months, June to September	94·92	99·26	102·59	97·32	95·52	67·80	93·82	124·35	140·23	131·01	163·43	130·56	97·88	116·20
	Total for three months, October to December	5·79	5·38	4·90	7·82	9·74	8·10	8·08	13·95	16·66	18·85	11·28	10·26	7·72	6·81
	Total	108·12	109·68	109·37	108·57	109·70	80·00	118·80	146·97	165·63	158·49	183·91	144·73	108·61	125·95

Division.	Month.	Henzada.						Thayetmyo.			
		Henzada.	Ôkpo.	Kanaung.	Zahn.	Myanaung.	Kyangin.	Lemyethna.	Thayetmyo.	Myede.	Minddon.	Kama.
		18	19	20	21	22	23	24	25	26	27	28
Irrawaddy.	January	...	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...	...
	March	...	...	...	...	...	...	...	0·65	...	...	...
	April	...	...	...	...	...	...	...	0·45	...	...	...
	May	2·14	1·51	1·82	3·02	2·77	3·15	0·21	1·65	...	0·35	1·49
	June	18·98	11·10	5·23	17·48	5·93	11·02	22·48	5·59	4·63	9·06	9·04
	July	37·85	24·19	16·17	32·14	13·01	16·69	40·75	7·70	7·86	9·08	9·64
	August	26·60	14·27	9·77	19·30	7·77	8·62	22·56	6·63	7·22	9·98	8·03
	September	16·26	5·61	5·81	19·94	11·03	11·55	13·45	8·10	7·95	8·17	9·15
	October	3·80	3·77	0·48	1·52	0·56	1·35	2·37	0·41	0·56	2·33	1·16
	November	5·52	5·28	10·68	3·04	16·17	11·90	4·91	4·34	4·17	3·34	5·93
	December	0·20	...	0·11	0·31	0·17	0·16	0·16	0·08	0·09	0·03	0·15
	Total for five months, January to May	2·14	1·51	1·82	3·02	2·77	3·15	0·21	2·75	...	0·35	1·49
	Total for four months, June to September	99·69	54·48	36·98	88·86	37·74	47·88	99·24	28·02	27·66	36·29	35·86
	Total for three months, October to December	9·52	9·05	11·27	4·87	16·90	13·41	7·34	4·73	4·82	5·70	7·24
	Total	111·35	65·04	50·07	96·75	57·41	64·44	106·79	35·50	32·48	42·34	44·59

FORM NO. III.—*Return of Rainfall for the year ending 31st December 1891 in Inches and Tenths thereof*—concluded.

Division.	Month.	Amherst.		Tavoy.				Mergui.		Tenasserim.	Shwegyin.					Salween.
		Moulmein.	Thatôn.	Central.	Northern.	Western.	South-east.	Mergui.	Maliwun.	Tenasserim.	Kyaikto.	Pyuntaza.	Bilin.	Kyaukkyi.	Shwegyin.	Papun.
Tenasserim	January	...	...	·47	...	...	...	·23	...	·06	...	...	...	...	...	...
	February	·76	3·	·50	...	...	...	5·83	2·42	·25	0·46	0·40	...	...	·86	·54
	March	...	...	·15	...	...	...	1·17		·21	...	...	...	...	...	...
	April	·81	...	·06	...	...	·74	1·59	4·00	4·03	0·50	...	·054	...	·37	·41
	May	10·62	13·63	11·78	16·65	11·75	5·91	8·80	7·33	...	8·46	3·95	7·07	5·65	5·35	4·63
	June	49·78	55·65	44·56	50·44	43·83	38·57	32·33	36·16	7·63	39·44	39·10	48·52	20·06	26·37	27·18
	July	65·46	74·78	60·58	56·01	57·71	51·67	32·75	29·84	14·87	50·07	38·70	54·12	28·98	39·02	25·39
	August	37·79	85·22	48·49	56·47	45·98	38·37	35·64	24·95	13·96	47·26	36·96	53·82	34·52	40·06	30·86
	September	32·56	43·42	40·71	44·15	45·90	42·89	37·73	28·94	10·31	35·60	14·75	36·32	14·22	20·33	14·24
	October	4·22	4·97	4·44	3·59	4·86	2·75	9·47	7·57	3·57	4·70	5·20	3·97	2·99	3·81	4·67
	November	4·59	6·45	2·26	·24	·27	·59	2·90	7·59	3·28	5·22	3·41	3·72	2·64	1·74	2·67
	December	...	...	...	...	...	...	0·05	9·21	·61	...	...	...	...	·25	·33
	Total for five months, January to May	12·19	14·63	12·96	16·65	11·75	6·65	16·82	13·75	4·55	9·42	4·35	7·61	5·65	6·58	5·58
	Total for four months, June to September	185·29	259·07	194·34	207·07	193·42	171·50	138·45	119·89	46·77	172·37	129·51	192·78	97·78	125·78	97·67
	Total for three months, October to December	8·81	11·42	6·70	3·83	5·13	3·34	12·42	24·37	7·46	9·92	8·61	7·69	5·63	5·80	7·67
	Total	206·29	285·12	214·00	227·55	210·30	181·49	167·69	158·01	58·78	191·71	142·47	208·08	109·06	138·16	110·92

FORM A.—*Showing total acreage, classification of areas, irrigation, crops, current fallows*

In this form are incorporated Forms A, B,

Presidency or province.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Total, Arakan.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Total, Pegu.	Thôngwa, Dis
Total acreage.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Area according to Professional Survey ...	3,542,400	649,600	2,757,760	2,346,880	9,296,640	14,080	1,246,686	1,553,954	1,288,960	1,847,680	5,951,360	3,518,176
2. Deduct { (a) Feudatory and tributary States ...	...	...	...	...	...	...	...	...	...	...	...	...
2. Deduct { (b) Area for which no returns exist ...	...	...	...	...	...	...	...	...	...	...	...	...
3. Net area by Professional Survey ...	3,542,400	649,600	2,757,760	2,346,880	9,296,640	14,080	1,246,686	1,553,954	264,320 / 3,024,640	1,847,680	5,951,360	3,518,176
4. Corresponding area in village papers ...	3,542,400	649,600	2,757,760	2,346,880	9,296,640	14,080	1,246,686	1,553,954	1,288,960	1,847,680	5,951,360	3,518,176
1. Forests	...	...	...	...	...	...	177,576	256,640	615,860	260,172	1,310,248	...
2. Not available for cultivation ...	963,857	429,592	2,394,905	2,260,591	6,048,945	12,120	182,746	410,039	264,320	979,141	1,848,306	1,934,659
3. Culturable waste other than fallow ...	2,003,273	210,538	242,637	30,250	2,486,698	531	314,822	70,770	58,860	288,221	733,204	932,832
4. Current fallows	31,677	...	1,922	2,663	36,262	...	43,402	54,574	28,240	31,360	157,576	26,693
5. Net area cropped during the year ...	543,593	9,470	118,296	53,076	724,435	1,429	528,140	761,931	321,680	288,786	1,901,966	603,992
6. Irrigated during the year from (a) Government canals ...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Private canals ...	...	...	...	...	...	...	...	...	...	...	...	...
(c) Tanks ...	...	...	...	...	...	...	...	...	...	...	...	...
(d) Wells ...	...	...	...	...	...	...	...	...	...	...	...	...
(e) Other sources ...	...	...	...	...	...	...	274	...	...	...	274	...
Total, area irrigated ...	...	...	...	...	...	...	274	...	...	...	274	...
7. Crops irrigated (a) Wheat	...	...	...	...	...	...	...	...	...	...	...	...
(b) Other cereals and pulses	...	...	...	...	...	...	274	...	...	...	274	...
(c) Miscellaneous food crops	..	...	...	...	...	...	...	...	...	...	...	...
(d) Miscellaneous non-food crops.	...	...	...	...	...	...	...	...	...	...	...	...
English or Vernacular names.												
1. Rice	502,415	2,890	109,051	44,053	658,419	1,134	493,886	748,880	296,904	246,692	1,787,496	527,871
2. Wheat	...	...	...	...	...	...	...	...	...	...	...	...
3. Barley	...	...	...	...	...	...	...	...	...	...	...	...
4. Cholum or jowar (millet)	...	...	...	...	...	...	...	...	...	...	...	...
Cereals and pulses 5. Cumbu or bajra (millet)	...	...	...	...	...	...	...	...	...	...	...	...
6. Ragi or mandua ...	...	...	...	...	...	...	...	...	...	...	...	...
7. Maize	82	...	...	157	239	...	8	142	49	...	199	...
8. Gram (pulse) ...	...	...	...	...	...	...	...	...	...	...	...	...
9. Other food-grains including pulses.	...	...	...	...	...	...	...	...	3,385	...	3,385	...
10. Linseed	..	...	...	...	...	...	...	...	...	...	...	...
Oilseeds 11. Til or gingelly ...	10	2,090	...	964	3,064	...	109	116	3,912	2,780	6,917	2,035
12. Others	1,171	...	...	...	1,171	...	132	...	...	...	132	...
13. Condiments and spices ...	...	...	...	351	351	...	...	...	...	...	...	...
Sugar 14. Sugarcane	235	...	913	852	2,000	...	412	...	626	98	1,136	153
15. Others	...	...	...	...	...	...	...	...	...	...	...	...
16. Cotton	3,906	2,490	...	236	6,632	...	...	60	342	2,377	2,779	...
Fibres 17. Jute	...	...	...	...	...	...	...	...	...	...	...	...
18. Others	67	...	4	1	72	...	...	...	...	...	...	...
Dyes 19. Indigo	...	...	51	...	51	...	...	...	...	...	...	...
20. Others	...	...	...	...	...	...	...	...	...	...	...	...
21. Opium	...	...	...	...	...	...	...	...	...	...	...	...
22. Coffee	...	...	...	...	...	...	...	...	...	...	...	...
23. Tea	(a)	(a)	...	...	...	...	...	...	...	...	...	...
Drugs and narcotics 24. Tobacco	185	2,000	2,266	1,890	6,341	...	10	45	2,960	2,236	5,251	20
25. Cinchona	...	...	...	...	...	...	...	...	...	...	...	...
26. Indian hemp ...	...	...	...	...	...	...	...	...	...	...	...	...
27. Others	...	...	...	...	...	...	...	...	...	...	...	...
28. Fodder crops	...	...	...	...	...	...	...	...	...	...	...	...
29. Orchards and garden produce.	22,510	...	5,293	1,798	29,601	295	25,193	12,098	10,636	...	47,922	...
30. Miscellaneous crops. { Food ...	6,370	...	577	166	7,113	...	1,891	...	2,866	34,603	39,360	67,658
30. Miscellaneous crops. { Non-food	6,642	...	141	2,598	9,381	...	6,499	590	...	...	7,089	6,255
31. Total ...	543,593	9,470	118,296	53,076	724,435	1,429	528,140	761,931	321,680	288,786	1,901,966	603,992
32. Area cropped more than once.	...	...	...	...	...	...	...	...	...	...	...	...
33. (31—32) Net area cropped during the year.	543,593	9,470	118,296	53,076	724,435	1,429	528,140	761,931	321,680	288,786	1,901,966	603,992
Stock, &c.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1. Bulls and bullocks	94,329	400	22,286	4,831	121,705	1,848	27,077	44,468	51,912	79,424	204,729	18,663
2. Cows	81,036	800	23,030	4,905	110,372	1,931	5,099	5,861	13,611	20,958	46,580	8,833
3. Male buffaloes	67,458	40	9,204	8,036	84,738	106	18,411	38,863	13,286	13,265	83,931	23,833
4. Cow buffaloes	59,337	40	9,679	9,726	78,782	209	9,170	16,816	9,927	9,112	45,524	14,545
5. Young stock (calves and buffalo calves)	25,700	50	38,602	12,921	77,273	770	12,858	17,303	21,430	16,392	68,758	24,733
6. Sheep	80	13	...	13	106	1,675	36	...	...	...	1,711	...
7. Goats	11,862	1,303	733	762	14,660	1,535	961	1,712	436	1,095	5,739	1,558
8. Horses and ponies	430	1	94	104	629	2,815	233	797	906	883	5,634	465
9. Mules and donkeys	...	...	...	1	1	...	...	...	...	...	...	...
10. Camels	...	...	...	...	...	...	...	...	...	...	...	...
11. Ploughs	63,119	...	17,934	16,990	103,043	56	20,658	33,962	30,186	37,058	121,920	33,205
12. Carts	4,268	...	459	796	5,514	734	10,480	16,405	28,510	28,103	84,232	11,193

* Revised

(a) Tea cultivation was limited to three small gardens which

and stock in each district of Lower Burma during the year ending 1891-92.

IIID 2, and Irrigation Form of the Old Series.

TRICTS.

Bassein.	Henzada.	Thayetmyo.	Total, Irrawaddy.	Amherst.	Tavoy.	Mergui.	Toungoo.	Shwegyin.	Salween.	Total, Tenasserim.	Grand total, Lower Burma.	Presidency or province.
Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	
3,200,191	1,373,537	1,534,080	9,625,984	9,729,920	4,576,000	4,098,400	4,066,560	3,473,280	2,973,440	29,817,600	54,691,584	1. Area according to Professional Survey.
...	...	...	...	...	...	...	...	...	...	...	...	2. Deduct (a) Feudatory and tributary States.
...	...	...	...	...	...	...	...	...	...	...	...	(b) Area for which no returns exist.
3,200,191	1,373,537	1,534,080	9,625,984	9,729,920	4,576,000	4,098,400	4,066,560	3,473,280	2,973,440	29,817,600	54,691,584	3. Net area by Professional Survey.
3,200,191	1,373,537	1,534,080	9,625,984	9,729,920	4,576,000	4,098,400	4,066,560	3,473,280	2,973,440	29,817,600	54,691,584	4. Corresponding area in village papers.
...	...	256,256	256,256	504,150	258,400	192,000	382,766	213,280	76,480	2,027,076	3,503,580	1. Forests.
637,705	205,785	604,993	3,403,141	8,543,907	1,876,480	2,837,760	3,344,025	817,017	825,622	16,244,811	27,545,263	2. Not available for cultivation.
1,911,298	754,973	549,841	4,148,944	234,258	2,254,784	1,909,140	2,033,169	2,120,687	2,056,396	10,508,434	17,977,280	3. Culturable waste other than fallow.
112,638	13,880	18,625	171,836	56,886	1,652	509	1,672	5,210	...	65,939	431,913	4. Current fallows.
538,550	398,899	104,366	1,645,807	390,719	84,674	58,991	104,928	217,086	14,942	871,340	5,143,548	5. Net area cropped during the year.
...	...	351	351	...	...	...	...	...	...	...	351	6. Irrigated during the year from (a) Government canals.
...	...	1,551	1,551	...	...	...	...	...	...	...	1,551	(b) Private canals.
...	...	483	483	...	...	...	...	...	...	...	483	(c) Tanks.
120	...	...	120	...	...	...	...	...	...	...	120	(d) Wells.
1,562	323	...	1,885	...	373	...	...	...	...	373	2,532	(e) Other sources.
1,682	323	2,385	4,390	...	373	...	...	...	...	373	5,037	Total area irrigated.
...	...	...	...	...	...	...	...	...	...	...	...	7. Crops irrigated (a) Wheat.
1,067	323	...	1,390	...	373	...	...	...	...	373	2,637	(b) Other cereals and pulses.
420	...	2,385	2,805	...	...	...	...	...	...	...	2,805	(c) Miscellaneous food-crops.
195	...	...	195	...	...	...	...	...	...	...	195	(d) Miscellaneous non-food crops.
												Botanical names.
507,172	363,468	59,783	1,458,294	344,990	63,227	42,932	92,320	187,844	13,399	744,712	4,648,921	Cereals and pulses: 1. Oryza sativa.
...	...	...	...	...	...	...	...	...	...	...	...	2. Triticum sativum.
...	...	...	...	...	...	...	...	...	...	...	...	3. Hordeum vulgare.
...	...	...	...	...	...	...	...	...	...	...	...	4. Sorghum vulgare.
...	...	...	...	...	...	...	...	...	...	...	...	5. Pennisetum typhoideum.
...	...	...	...	...	...	...	...	...	...	...	...	6. Eleusine coracana.
...	53	650	703	...	...	...	160	...	...	160	1,301	7. Zea Mays.
...	...	30	30	...	...	...	...	...	...	...	30	8. Cicer arietinum.
2,560	657	...	3,017	39	...	...	6,294	2,504	13	8,850	15,252	9. Other food-grains including pulses.
...	...	...	...	...	...	...	...	...	...	...	...	Oil-seeds: 10. Linum usitatissimum.
36	2,404	14,118	18,593	...	...	2,204	534	5,988	...	8,726	37,300	11. Sesamum indicum.
...	...	...	...	...	...	...	...	...	...	...	1,303	12. Others.
...	...	...	...	2	...	...	...	...	...	2	353	Condiments and spices.
205	165	120	643	753	67	68	538	4,817	49	6,292	10,971	Sugar: 14. Saccharum officinarum.
...	...	...	...	...	...	...	...	...	...	...	...	15. Others.
...	...	3,103	3,103	15	...	6	...	...	...	21	12,535	Fibres: 16. Gossypium, sp.
...	...	...	...	...	320	...	...	...	...	320	320	17. Corchorus, sp.
...	...	...	...	...	...	...	...	...	...	...	72	18. Others.
...	...	...	...	...	...	...	...	...	...	...	51	Dyes: 19. Indigofera tinctoria.
...	...	...	...	...	...	...	...	...	...	...	...	20. Others.
...	...	...	...	...	...	...	...	...	...	...	...	21. Papaver somniferum.
...	...	...	...	...	28	...	...	...	...	28	28	22. Coffee arabica.
...	...	...	...	5	...	...	14	...	...	19	19	23. Camellia thiefera.
393	164	3,692	4,269	240	60	93	115	226	...	734	16,593	Drugs and narcotics: 24. Nicotiana tabacum and N. rustica.
...	...	...	...	...	...	...	...	...	...	...	...	25. Cinchona, sp.
...	...	...	...	...	...	...	...	...	...	...	...	26. Cannabis sativa, sp.
...	...	...	...	...	...	...	...	...	...	...	...	27. Others.
...	...	80	80	...	...	...	...	...	...	...	80	28. Fodder crops.
...	...	4,897	4,897	35,087	7,723	11,490	2,364	14,043	...	76,706	153,426	29. Orchards and garden produce.
28,189	31,988	17,893	145,728	2,625	8,583	2,198	2,589	...	1,481	17,476	209,675	30. Miscellaneous crops. (Food.
195	...	...	6,450	6,968	4,983	...	...	1,665	...	13,616	36,536	Non-food.
538,550	398,899	104,366	1,645,807	390,719	84,994	58,991	104,928	217,086	14,942	871,660	5,143,868	31. Total.
...	...	...	...	...	320	...	...	...	...	320	320	32. Area cropped more than once.
538,550	398,899	104,366	1,645,807	390,719	84,674	58,991	104,928	217,086	14,942	871,340	5,143,548	33. (31—32) Net area cropped during the year.
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	
21,433	68,233	33,199	141,518	38,096	3,318	226	5,945	13,301	236	61,122	529,075	1. Bulls and bullocks.
12,001	26,996	22,882	69,812	32,162	2,559	258	2,710	9,507	95	47,291	274,055	2. Cows.
21,665	20,295	4,420	70,213	19,111	6,524	9,039	9,984	22,753	416	67,327	306,709	3. Male buffaloes.
14,758	11,283	6,000	46,586	13,200	8,757	13,277	7,381	3,409	1,156	47,380	218,672	4. Cow buffaloes.
29,959	37,299	33,389	122,380	47,083	15,998	13,274	7,388	10,648	1,691	96,010	364,421	5. Young stocks (calves and buffaloes).
9	...	32	41	...	...	...	147	...	...	147	2,005	6. Sheep.
1,554	1,272	1,103	5,487	3,114	495	672	898	336	499	6,014	31,900	7. Goats.
479	1,261	711	2,916	960	48	9	556	162	5	1,740	10,919	8. Horses and ponies.
...	...	...	...	...	...	...	...	...	...	...	1	9. Mules and donkeys.
...	...	...	...	...	...	...	...	...	...	...	...	10. Camels.
26,121	35,686	20,662	115,654	26,525	4,634	2,312	5,736	4,678	625	44,504	385,121	11. Ploughs.
12,545	29,963	11,097	64,798	10,591	757	73	3,655	8,729	11	23,816	178,160	12. Carts.

figures.

have been abandoned and are this year excluded from the return.

FORM NO. V.—*Incidence of the Land Revenue on Area and Population in Lower Burma for 1891-92.*

1	2	3	4	5	6	7	8	9	10	11	12	13	
District.	Total area by survey less foreshores.	Deduct area not fully assessed, including lands held at privileged rates.	Balance of area fully assessed.	Total land revenue (excluding cesses) of district (column 2).	Population of district.	Land revenue per head of population (columns 5 and 6).	Land revenue assessed on fully assessed area (column 4).	INCIDENCE OF LAND REVENUE (COLUMN 8) ON FULLY ASSESSED AREA (COLUMN 4) PER ACRE.		Population of fully assessed area.	Land revenue assessment per head of population of fully assessed area (columns 8 & 11).	TOWNS OVER 10,000 INHABITANTS.	
								For total area.	For cultivated area.			Number of towns.	Aggregate population.
	Acres.	Acres.	Acres.	Rs.	No.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	No.	Rs.	No.	No.
Akyab ... ... Ryotwari ...	3,449,649	2,924,818	524,831	9,76,074	416,305	2·45	9,76,074	1 13 9	1 15 8			1	37,938
... Zemindari ...	92,751	92,751	.....	45,735			.....						
Northern Arakan ... Ryotwari ...	649,600	642,130	7,470	3,735	14,628	0·26	3,735	0 8 0	0 8 0				
... Zemindari ...	.....	.....	.....	.....			.....						
Kyaukpyu ... Ryotwari ...	2,756,387	2,638,687	117,700	1,62,021	163,832	0·99	1,62,021	1 6 0	1 6 4	Not available		...	.....
... Zemindari ...	1,373	1,373	.....	504			.....						
Sandoway ... Ryotwari ...	2,346,428	2,290,875	55,553	73,266	77,134	0·95	73,266	1 5 1	1 6 2				
... Zemindari ...	452	452	...	113			.....						
Total Arakan ...	9,296,640	8,591,086	705,554	12,61,448	671,899	1·88	12,15,096	1 11 7	1 12 11	.....	.....	1	37,938
Rangoon Town ... Ryotwari ...	14,080	10,114	3,966	19,831	180,324	0·06	10,831	2 11 8	2 11 8	Not available		1	180,324
... Zemindari ...	.....	.....	.....	.....			.....						
Hanthawaddy ... Ryotwari ...	1,225,390	710,005	515,385	11,11,615	267,030	4·22	11,25,652	2 2 11	2 6 0	2,94,234	4 15 6	...	.....
... Zemindari ...	21,296	21,296	.....	14,037			.....						
Pegu ... Ryotwari ...	1,513,547	726,983	786,564	14,68,642	301,420	4·94	14,68,642	1 13 10	1 15 11	.....	.....	...	.....
... Zemindari ...	40,407	40,407	.....	19,247			.....						
Tharrawaddy ... Ryotwari ...	1,388,960	933,451	355,509	5,81,509	347,454	1·67	5,77,979	1 10 0	1 11 9	.....	.....	1	10,762
... Zemindari ...	.....	.....	.....	.....			.....						
Prome ... Ryotwari ...	1,847,680	1,530,115	317,565	3,07,206	360,252	0·85	3,07,206	0 15 6	1 0 11	.....	.....	3	52,679
... Zemindari ...	.....	.....	.....	.....			.....						
Total Pegu ...	5,051,360	3,972,371	1,978,989	35,13,087	1,456,489	2·41	34,90,310	1 12 3	1 14 3	.....	.....	5	243,765
Thôngwa ... Ryotwari ...	3,516,797	2,933,865	582,932	12,94,942	446,076	2·90	12,94,942	2 3 6	2 5 2			1	20,235
... Zemindari ...	1,379	1,379	.....	2,179			2,179						
Bassein ... Ryotwari ...	3,300,191	2,564,862	635,329	9,34,322	417,798	2·24	9,34,322	1 7 6	1 12 2	Not available		1	30,177
... Zemindari ...	.....	.....	.....	.....			.....						
Henzada ... Ryotwari ...	1,373,537	964,592	408,945	7,08,998	438,131	1·62	7,08,998	1 11 9	1 12 8			1	10,762
... Zemindari ...	.....	.....	.....	.....			.....						
Thayetmyo ... Ryotwari ...	1,534,080	1,411,089	122,991	1,06,508	250,161	0·42	1,06,508	0 13 10	1 0 0	60,925	1 11 11	1	17,101
... Zemindari ...	.....	.....	.....	.....			.....						
Total Irrawaddy ...	9,625,984	7,875,787	1,750,197	30,46,949	1,552,166	1·96	30,46,949	1 11 10	1 12 11	.....	.....	4	87,275
Amherst ... Ryotwari ...	9,739,920	9,287,433	442,487	7,51,625	417,312	1·80	7,51,625	1 11 2	1 14 11	61,640	12 3 0	1	55,785
... Zemindari ...	.....	.....	.....	.....			.....						
Tavoy ... ... Ryotwari ...	4,573,797	4,488,554	85,243	1,36,248	94,921	1·44	1,36,248	1 9 7	1 10 1	Not available		1	15,099
... Zemindari ...	2,203	2,203	.....	.....			.....						
Mergui ... ... Ryotwari ...	4,998,400	4,939,148	59,252	98,751	73,748	1·34	98,751	1 10 8	1 10 10	17,565	5 9 11	1	10,137
... Zemindari ...	.....	.....	.....	.....			.....						
Tounguo ... Ryotwari ...	4,066,560	3,977,558	89,002	92,928	162,132	0·57	92,928	1 0 8	1 1 0	17,463	5 5 1	1	19,232
... Zemindari ...	.....	.....	.....	.....			.....						
Shwegyin ... Ryotwari ...	3,445,500	3,225,503	219,997	3,16,655	198,521	1·60	3,16,655	1 7 0	1 7 6	Not available		...	.....
... Zemindari ...	27,780	27,780	.....	.....			.....						
Salween ... Ryotwari ...	2,973,440	2,958,498	14,942	12,755	31,439	0·41	12,755	0 13 8	0 13 8				
... Zemindari ...	.....	.....	.....	.....			.....						
Total Tenasserim ...	29,817,600	28,905,677	910,923	14,08,962	978,073	1·44	14,08,962	1 8 9	1 10 6	.....	.....	4	100,253
GRAND TOTAL Ryotwari ...	54,503,943	49,158,280	5,345,663	91,48,631	4,658,627	1·98	91,61,317	1 11 5	1 13 8	.....	.....	14	469,231
Zemindari and village communities.	187,641	187,641	.....	81,815									
GRAND TOTAL LOWER BURMA...	54,691,584	49,345,921	5,345,663	92,30,446	4,658,627	1·98	91,61,317	1 11 5	1 13 8	.....	.....	14	469,231

FORM NO. VI.—*Statement showing the Prices of Produce at the end of the year 1891-92.*

Division.	District.	Prices of agricultural produce per maund of 80-lbs.																Firewood, per maund.	Salt, per maund.	Iron, per maund.	Plough bullocks, each.	Sheep, each.	Fish, per seer.
		Rice (husked).	Wheat.	Barley.	Cholum or jowar.	Cumbu or bajra.	Maize (seed).	Gram.	Linseed.	Til or gingelly.	Sugar (gur or jaggery).	Cotton cleaned.	Jute.	Ghee (clarified butter).	Fodder. Grass.	Fodder. Straw.	Fodder. Jowar or bajra.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN.	Akyab ...	3 8 0	...	...	...	...	4 0 0	3 12 0	...	3 8 0(a)	7 0 0	12 0 0	6 0 0	38 0 0	0 12 0	0 3 0	...	0 5 0	3 4 0	5 8 0	38 0 0	12 0 0	0 4 0
	Northern Arakan ...	3 0 0	...	...	...	...	...	...	...	3 0 0(a)	Not sold	4 0 0(b)	...	40 0 0*	...	...	...	0 1 6	5 0 0*	...	30 0 0	...	0 10 0(c)
	Kyaukpyu ...	2 12 0	...	...	...	...	...	6 10 3*	...	4 1 8(a)	5 3 0	...	...	37 2 8	...	...	...	0 2 0	2 0 0	7 5 4	37 0 0	...	0 3 0
	Sandoway ...	2 5 1	...	...	...	...	...	...	...	5 5 8(a)	4 8 0	13 0 0	...	40 0 0	...	...	...	0 1 4	1 15 2	6 0 0	50 0 0	...	0 3 8
	Average ...	3 6 3	...	...	...	...	4 0 0	5 3 4	...	3 15 10	5 9 0	(k)	6 0 0	38 12 8	0 12 0	0 3 0	...	0 2 5	3 0 9	6 4 5	38 12 0	12 0 0	...
PEGU.	Rangoon Town ...	4 8 0	3 8 0	4 0 0	3 0 0	5 0 0	3 8 0	2 10 0	2 8 0	4 12 0(a)	5 11 0	18 0 0	8 9 0	33 0 0	0 4 0	0 5 0	1 0 0	0 14 0	2 0 0	7 2 0	90 0 0	12 0 0*	0 7 0
	Hanthawaddy ...	4 8 0	...	...	...	...	...	...	...	4 12 0(a)	5 11 5(c)	...	8 9 0	33 0 0	0 12 0(g)	4 0 0(h)	...	0 6 0*	1 11 1	7 2 0	75 0 0	15 0 0*	0 7 0
	Pegu ...	4 8 0	6 0 0	...	...	...	...	5 10 0*	3 9 0	4 0 0(a)	5 8 0	...	...	37 8 0	1 4 0	0 4 0	...	0 5 0	3 6 0	7 8 0	80 0 0*	...	0 6 9
	Tharrawaddy ...	4 3 3	...	...	...	...	...	...	3 6 9	17 2 3(d)	13 14 0(f)	...	...	43 13 2	...	...	...	0 1 6	2 11 10	10 0 0	80 0 0	...	0 7 0
	Prome ...	4 4 5	3 8 0	...	...	...	...	...	2 13 9	5 8-11a	7 2 3*	14 13 3	2 6 6*	41 2 1	0 11 5	0 4 1	...	0 4 7	3 0 11	5 0 5*	80 0 0*	15 0 0	0 4 11
	Average ...	4 5 9	4 5 4	4 0 0	3 0 0	5 0 0	4 9 0	3 1 10	2 8 0	(k)	(k)	16 6 7	6 8 2	37 11 1	(k)	(k)	1 0 0	0 6 3	2 6 0	7 5 8	81 0 0	14 0 0	0 6 6
IRRA-WADDY.	Thôngwa ...	4 14 9	...	...	...	...	...	...	...	5 10 1(a)	(i)	...	...	(i)	...	...	...	0 10 6	2 11 10	9 9 5	90 0 0	...	0 5 8
	Bassein ...	3 8 0	...	...	...	...	...	...	...	8 0 0(a)	5 4 0	...	...	35 10 0	0 4 0(j)	3 0 0(h)	...	0 4 0	2 3 0	9 9 0	75 0 0	...	0 6 0
	Henzada ...	2 15 3	...	...	...	...	...	...	...	21 14 8(d)	10 15 4	...	...	35 7 4	2 6 10(h)	...	...	0 3 6	2 11 10	9 12 9	75 0 0	...	0 6 11
	Thayetmyo ...	4 8 0	3 4 0	...	...	...	2 0 10	4 1 9	...	7 3 0a	4 8 0	15 8 0	...	20 0 0*	0 5 0(j)	0 8 0	...	0 3 3	2 6 0*	10 0 0	75 0 0*	18 0 0	0 8 6
	Average ...	3 15 6	3 4 0	...	...	...	1 8 5	3 12 10	...	(k)	(k)	15 8 0	...	30 5 9	(k)	(k)	...	0 5 4	2 8 2	9 11 9	78 12 0	18 0 0	0 6 9
TENAS-SERIM.	Amherst ...	4 3 0	3 0 0	...	...	...	5 7 0*	5 0 0	...	7 0 0(a)	5 8 0	5 0 0	5 8 0	40 0 0	...	...	...	0 3 0	3 8 0	11 8 0	60 0 0*	...	0 7 0
	Tavoy ...	3 1 0	...	...	...	...	...	...	...	8 14 3(a)	4 6 2	...	6 2 2	38 5 8	0 4 0	1 8 0(h)	...	0 3 6	2 14 10	8 12 3	35 0 0	...	0 8 10
	Mergui ...	2 5 5	...	...	...	...	...	...	...	4 9 10(a)	8 3 6	...	...	41 1 6	...	...	...	0 1 7	2 8 6	6 9 2	45 0 0	...	0 4 0
	Toungoo ...	5 0 0	...	...	...	...	...	...	...	5 0 0(a)	5 12 0*	...	...	40 4 0	0 4 0	0 1 0	...	0 2 0	2 8 6	9 3 0	65 0 0	20 0 0	0 8 0
	Shwegyin ...	6 1 0	...	...	...	...	...	...	...	5 10 0(a)	5 10 0*	...	4 10 0	45 11 0	0 4 0	0 2 0	...	0 2 8	2 12 0	...	65 0 0	...	0 10 0
	Salween ...	4 14 9	...	...	...	...	...	...	...	3 11 1(a)	7 2 3(f)	...	...	45 0 0	...	...	...	...	2 13 8	...	75 0 0*	...	0 9 0
	Average ...	4 4 2	3 0 0	...	...	...	3 10 6	4 7 3	...	5 12 10	6 1 8	5 0 0	5 6 9	41 11 8	0 4 0	0 9 0	...	0 2 7	2 13 3	9 0 1	57 8 0	20 0 0	0 7 10
	GENERAL AVERAGE LOWER BURMA.	4 0 8	3 13 7	4 0 0	3 0 0	5 0 0	3 5 8	3 15 0	2 8 0	(k)	(k)	(k)	5 15 6	38 1 0	(k)	(k)	1 0 0	0 4 2	2 11 0	8 2 7	64 3 4	15 5 4	(k)

*Figures verified.
(a) For seed.
(b) Uncleaned cotton.
(c) Dried fish.
(d) Gingelly oil.
(e) Price of jaggery.
(f) Refined sugar.
(g) For a cooly load.
(h) For a cart load.
(i) Not a common staple of local consumption.
(j) For a bundle.
(k) As the prices given for all the districts are not of the same denomination, the average price has been omitted.

FORM NO. VII.—*Register of Transfers for the year 1891-92.*

District.		Number of transfers.		Total area transferred.	
		By order of Court.	By private contract or gift.	By order of Court.	By private contract or gift.
		No.	No.	Acres.	Acres.
Revenue-paying	Akyab	47	3,410	388	25,812
	Kyaukpyu	...	499	...	1,911
	Sandoway	...	264	...	574
	Hanthawaddy	135	2,102	3,275	35,068
	Pegu	35	3,337	1,126	104,830
	Tharrawaddy	23	4,417	157	27,996
	Prome	23	2,554	102	8,352
	Thôngwa	57	2,190	315	27,581
	Bassein	53	3,115	639	41,435
	Henzada	11	2,466	189	14,289
	Thayetmyo	14	60	220	472
	Amherst	...	4,950	...	15,633
	Tavoy	12	599	116	2,429
	Mergui	15	100	131	536
	Toungoo	...	82	...	692
	Shwegyin	...	112	...	980
	Total ...	425	30,287	6,639	308,590
Wholly or partially revenue free.	Prome	23	2,554	102	8,352
	Thôngwa	2	33	15	414
	Bassein	...	8	...	42
	Total ...	25	2,595	117	8,808
Those who have statutory (or otherwise recognized) powers of transfer.		...	...	...	...
	Grand Total ...	450	32,882	6,756	3,17,398

FORM NO. VIII.—*Totals of Sales, Mortgages, and Redemptions, and other Transfers for the year ending the 31st March 1892.*

Division.	District.	Area.	Nature of transaction and area of land affected.								Amount of purchase-money or value of consideration.	Land mortgaged.				Mortgaged land redeemed during the year.			Remarks.
			By succession.		By partition.		By gift.		By sale or for any valuable consideration.			*Land mortgaged in year under report.*		*Total area under mortgage.*					
												Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.	Area.		Amount paid.	
1	2	3	4		5		6		7		8	9	10	11	12	13		14	15
		Acres.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	Rs. A. P.	Acres.	Rs.	Acres	Rs.	Acres.	Decimals.	Rs. A. P.	
ARAKAN.	Akyab	3,542,400	578	4,214	144	838	434	2,767	2,301	18,381	2,12,889 0 0	2,460	24,160	4,411	47,402	1,334	...	12,637 0 0	
	Northern Arakan	649,600	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Kyaukpyu	2,757,760	43	174	34	263	24	75	398	1,399	23,963 7 0	461	8,996	836	20,872	8	69	126 8 0	
	Sandoway	2,346,880	84	139	...	...	24	72	156	363	8,509 9 0	...	...	...	...	...	...	.....	
	Total Arakan ...	9,296,640	705	4,527	178	1,101	482	2,914	2,855	20,143	2,45,362 0 0	2,921	33 156	5,247	63,274	1,342	69	12,763 8 0	
PEGU.	Rangoon Town	14,080	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Hanthawaddy	1,246,686	246	3,661	28	574	175	1,815	1,788	32,293	6,18,765 0 0	13,348	1,87,389	27,796	3,84,462	6,979	57	80,639 0 0	
	Pegu	1,553,954	106	3,153	18	518	130	2,374	3,118	99,911	16,81,992 0 0	18,126	2,49,327	34,158	4,38,054	14,087	...	1,67,006 0 0	
	Tharrawaddy	1,288,960	494	3,103	113	449	173	864	3,660	23,737	4,95,492 15 7	9,269	1,55,244	19,384	3,38,644	6,162	98	91,883 0 0	
	Prome	1,847,680	432	1,340	45	100	128	376	1,972	6,638	1,97,624 8 0	6,515	2,46,031	11,563	4,18,239	1,083	...	28,867 0 0	
	Total Pegu ...	5,951,360	1,278	11,257	204	1,641	606	5,429	10,538	162,579	29,93,874 7 7	47,258	8,37,991	92,901	15,79,399	28,312	55	3,68,395 0 0	

FORM NO. VIII.—*Totals of Sales, Mortgages, and Redemptions and other Transfers for the year ending the 31st March 1892*—concluded.

Division.	District.	Area.	Nature of transaction and area of land affected.								Amount of purchase-money or value of consideration.	Land mortgaged.				Mortgaged land redeemed during the year.			Remarks.
			By succession.		By partition.		By gift.		By sale or for any valuable consideration.			Land mortgaged in year under report.		Total area under mortgage.		Area.		Amount paid.	
												Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.				
1	2	3	4		5		6		7		8	9	10	11	12	13		14	15
		Acres.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.	Acres.	Decimals.	Rs. A. P.	
Irrawaddy.	Thôngw	3,518,176*	177	1,494	111	1,002	102	697	1,857	24,703	3,80,815 9 0	1,901	21,791	8,042	64,480	647	9	6,068 0 0	
	Baseei?	3,200,101	447	5,362	89	662	501	5,709	2,131	30,331	2,64,261 11 0	4,147	27,646	7,327	49,495	1,254	...	9,547 0 0	
	Henzada	1,373,537	475	2,464	96	517	153	706	1,783	10,782	2,58,781 4 0	5,807	1,21,363	12,455	2,84,057	3,204	35	51,693 4 0	
	Thayetmyo	1,524,080†	14	300	10	30	11	44	39	318	20,109 4 0	385	13,635	1,327	50,124	10	14	895 0 0	
	Total Irrawaddy ...	9,625,984	1,113	9,620	306	2,211	767	7,156	5,810	66,134	9,23,967 12 0	12,240	1,84,435	29,051	4,48,156	5,115	58	68,203 4 0	
Tenasserim.	Amherst	9,729,920	133	836	158	1,636	220	1,609	4,439	11,552	1,94,461 0 0	7	351	7	351	...	...	.....	
	Tavoy	4,576,000	99	522	69	464	44	218	399	1,341	57,693 0 0	209	1,724	171	1,655	97	...	730 0 0	
	Mergui	4,998,400	...	...	23	140	...	...	92	527	8,100 0 0	56	1,012	75	1,317	...	...	.....	
	Toungoo	4,066,560	6	37	3	14	3	28	70	613	20,750 0 0	635	12,750	1,230	24,650	285	...	5,755 0 0	
	Shwegyin	3,473,280	12	49	...	...	17	134	83	797	12,438 0 0	...	...	...	...	...	...	.....	
	Salween	2,973,440	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Total Tenasserim ...	29,817,600	250	1,444	253	2,254	284	1,989	5,083	14,830	2,93,442 0 0	907	15,837	1,483	27,973	382	...	6,485 0 0	
	GRAND TOTAL, LOWER BURMA ...	54,697,584	3,346	26,848	941	7,207	2,139	17,488	14,286	263,686	44,56,646 3 7	63,326	1,071,419	128,682	2,117,802	35,152	82	4,55,846 12 0	

* Revised figures.

† Excludes area transferred from Upper Burma.

FORM NO. IX.—*Varieties of Tenure held direct from Government during the year 1891-92.*

Nature of tenure.	Number of estates.	Number of villages.	Number of holders or shareholders.	Gross area.	Average area of each estate.	Average assessment of each estate.
	No.	No.	No.	Acres.	Acres.	Rs. A. P.
1. Revenue payers paying more than Rs. 50,000 revenue. (a) Individuals under law of primogeniture ...	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
2. Revenue payers paying from Rs. 50,000 to Rs. 5,000 revenue. (a) Individuals under law of primogeniture	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
3. Revenue payers paying from Rs. 5,000 to Rs. 100 revenue. (a) Individuals under law of primogeniture	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	47	179	45	68,575	1,459·04	986 3 5
(c) Village communities	...	...	...	...	...	.....
4. Revenue payers paying less than Rs. 100 revenue. (a) Individuals under law of primogeniture	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
5. Peasant proprietors paying separately	941,338	17,212	711,302	5,545,880	5·89	8 9 4
6. Holders of wholly or partly revenue-free tenures. In perpetuity	767		672	55,018	71·73	.....
For life or lives	...	...	...	...	...	.....
7. Land-owners who have redeemed the revenue	6	5	6	5,678	946·33	.....
8. Purchasers of waste-lands	...	...	...	...	...	.....
9. Others	1	1	1	28,814	28,814·00	.....
Total ...	942,159	17,397	712,026	5,703,965	6·05	8 10 0

FORM NO. X.—*Prevailing Rents during the year 1891-92.*

Division.	District.	Township.	Number of Tenants. Under five years' occupancy.	Number of Tenants. Over five years' occupancy.	Number of Tenants. Total number of tenants.	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Amount paid by tenants. Government revenue if paid by tenants.	Amount paid by tenants. Total amount paid by tenants.	Incidence per acre of total payment.
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
Arakan	Akyab	Akyab	307	55	362	4,227	20,157	8,051	28,208	6·67
		Pauktaw	788	64	852	10,441	34,093	24,492	58,585	5·61
		Minbya	215	3	218	2,769	8,127	6,513	14,640	5·29
		Koladan	409	17	426	3,610	13,619	7,373	20,992	5·81
		Myohaung	269	32	301	4,767	9,614	10,338	19,952	4·19
		Urittaung	563	61	624	6,599	24,051	13,750	37,801	5·73
		Rathedaung	947	26	973	11,523	64,810	26,858	91,668	7·96
		Naaf	606	118	724	4,784	33,870	10,621	44,491	9·30
		Total	4,095	376	4,471	48,720	2,08,241	1,07,096	3,16,337	6·49
	Northern Arakan	Northern Arakan	...	...	...	...	...	...	...	...
	Kyaukpyu	Kyaukpyu	593	164	757	2,289	4,405	3,553	7,958	3·48
		Ramree	1,349	79	1,428	4,269	8,645	6,589	15,234	3·57
		An	385	30	415	1,283	805	1,681	2,486	1·94
		Cheduba	1,128	126	1,254	3,289	7,016	5,495	12,511	3·80
		Myebôn	150	...	150	805	2,095	1,469	3,564	4·43
		Total	3,605	399	4,004	11,935	22,966	18,787	41,753	3·50
	Sandoway	Northern	10	22	32	146	730	...	730	5·00
		Central	42	5	47	183	907	34	941	5·14
		Southern	29	...	29	162	493	248	741	4·57
		Total	81	27	108	491	2,130	282	2,412	4·91
		Total Arakan	7,781	802	8,583	61,146	2,33,437	1,27,065	3,60,502	5·90
Pegu	Rangoon Town	*Nil.*	...	...	...	...	...	...	...	...
	Hanthawaddy	Kungyangôn	1,317	43	1,360	32,751	1,52,938	83,565	2,36,503	7·22
		Tuntè	871	76	947	25,043	1,69,357	72,300	2,41,657	9·31
		Hmawbi	1,367	106	1,473	27,678	1,19,892	75,028	1,94,920	7·04
		Hlaing	460	7	467	7,702	32,633	16,328	48,961	6·36
		Total	4,015	232	4,247	94,074	4,74,820	2,47,221	7,22,041	7·68
	Pegu	Payagalè	783	45	828	17,591	1,20,693	16,335	1,37,328	7·80
		Paunglin	768	48	816	23,994	1,14,426	43,292	1,57,718	6·57
		Kawa	1,161	26	1,187	47,230	3,58,371	34,892	3,93,263	8·33
		Pagandaung	1,621	36	1,657	64,829	5,17,145	51,376	5,68,521	8·77
		Kyauktan	1,918	192	2,110	92,541	7,94,175	68,974	8,63,149	9·33
		Total	6,251	347	6,598	246,185	19,05,110	2,14,869	21,19,979	8·61
	Tharrawaddy	Tapun	427	32	459	2,748	16,284	3,656	19,940	7·26
		Gyobingauk	1,304	77	1,381	9,841	62,653	18,222	80,875	8·22
		Minhla	1,146	55	1,201	9,087	58,493	20,406	78,899	8·70
		Sânywè	1,631	198	1,829	19,587	1,23,693	41,001	1,65,694	8·43
		Total	4,508	362	4,870	42,163	2,60,523	84,285	3,44,808	8·18
	Prome	Paungdè	302	57	359	1,807	15,595	1,339	16,934	9·37
		Thègôn	195	19	214	1,199	9,332	654	9,986	8·33
		Shwedaung	446	103	549	2,518	22,778	449	23,227	9·22
		Padaung	1,003	80	1,083	7,082	36,226	10,136	46,362	6·55
		Mahathaman	327	78	405	1,583	14,581	698	15,279	9·65
		Shwelè	8	...	8	30	319	6	325	10·83
		Prome	11	...	11	56	139	44	183	3·27
		Total	2,292	337	2,629	14,275	98,970	13,326	1,12,296	7·87
		TOTAL, PEGU	17,066	1,278	18,344	396,697	27,39,423	5,59,701	32,99,124	8·32

FORM NO. X.—*Prevailing Rents during the year 1891-92*—concluded.

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Over five years' occupancy.	Total number of tenants.	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Government revenue, if paid by tenants.	Total amount paid by tenants.	Incidence per acre of total payment.
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
IRRAWADDY.	Thôngwa ...	Thôngwa (Unsettled)	661	56	717	13,855	75,807	31,535	1,07,342	7·75
		Yandoon ... (Settled.) ...	196	10	206	2,451	20,340	1,727	22,067	9·00
		Danubyu ... (Settled.) ...	920	78	998	15,399	1,04,873	27,344	1,32,217	8·59
		Pantanaw ... (Settled.) ...	79	26	105	1,379	7,146	2,383	9,529	6·91
		Shwelaung { 4 circles settled ...	477	30	507	5,946	49,652	5,587	55,239	9·29
		Shwelaung { 2 circles unsettled ...	538	...	538	6,956	38,180	13,754	51,934	7·47
		Pyapôn	1,414	51	1,465	24,336	1,17,866	58,004	1,75,870	7·23
		Dedaye	1,824	...	1,824	43,018	204,471	1,02,571	3,07,042	7·14
		Total ...	6,109	231	6,360	113,340	6,18,335	2,42,905	8,61,240	7·60
	Bassein ...	Ngaputaw ... (Settled.) ...	28	...	28	398	779	666	1,445	3·63
		Myaungmya ... (Settled.) ...	199	6	205	3,115	8,530	5,876	14,406	4·62
		Thigwin ... (Settled.) ..	288	30	318	4,232	13,235	7,625	20,860	4·92
		Kangyidaung ... (Settled.) ...	481	22	503	8,460	23,008	15,709	38,717	4·58
		Bassein ... (Settled.) ...	208	31	239	5,192	10,489	8,266	18,755	3·61
		Thabaung ... (Settled.) ...	293	22	315	3,778	9,654	4,427	14,081	3·73
		Kyônpyaw ... (Settled.) ...	1,210	92	1,302	19,122	63,812	35,947	99,759	5·22
		Yegyi ... (Settled.) ...	1,407	233	1,640	23,750	1,34,821	51,505	1,86,326	7·85
		Bassein town ... (Settled.) ...	168	6	174	1,370	2,968	2,967	5,935	4·33
		Thabaung ... (Unsettled.) ...	17	...	17	109	88	80	168	1·54
		Myaungmya ... (Unsettled.) ...	95	...	95	1,347	398	2,834	3,232	2·40
		Ngaputaw ... (Unsettled.) ...	230	...	230	3,017	1,327	2,503	4,830	1·60
		Total ...	4,624	442	5,066	73,890	2,79,109	1,38,405	4,08,514	5·53
	Henzada ...	Zalun	1,240	141	1,381	19,630	1,54,384	22,254	1,76,638	9·00
		Henzada	1,463	232	1,695	19,426	1,51,908	28,086	1,79,994	9·27
		Ôkpo	1,006	101	1,107	9,857	38,035	14,336	52,431	5·32
		Kanaung	299	50	349	3,332	21,808	3,326	25,134	7·54
		Myanaung	904	202	1,106	6,895	64,448	6,398	70,846	10·27
		Kyangin	932	353	1,285	7,620	57,869	9,442	67,311	8·83
		Lemyethna	763	144	907	8,627	56,744	8,858	65,602	7·60
		Total ...	6,607	1,223	7,830	75,387	5,45,246	92,700	6,37,946	8·46
	Thayetmyo ...	Myedè	50	...	50	150	450	165	615	4·10
		Thayetmyo	60	5	65	88	955	126	1,081	12·28
		Mindôn	470	28	498	1,575	19,420	1,575	20,695	13·14
		Kama	175	...	175	681	6,431	852	7,283	10·69
		Total ...	755	33	788	2,494	26,956	2,718	29,674	11·90
		Total Irrawaddy ...	18,095	1,949	20,014	265,111	14,69,646	4,76,728	19,37,374	7·31
TENASSERIM.	.....	*Nil.*	...	...	...	...	...	...	...	
		GRAND TOTAL, LOWER BURMA ...	42,942	4,029	46,971	722,954	44,33,506	11,63,494	5 5,97,000	7·74

FORM NO. XIA.—*Cattle-market Receipts and Expenditure for the year 1891-92.*

Division.	District.	Number of cattle sold.			Price paid.			Fees realized.		
		1890-91.	1891-92.	Plus or minus.	1890-91.	1891-92.	Plus or minus.	1890-91.	1891-92.	Plus or minus.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	*Nil.*									
PEGU ...	Rangoon ...	...	...	...	.....	.....	.....	.....	.....	.....
	Hanthawaddy ...	1,374	1,277	– 97	82,969 0 0	73,250 0 0	– 9,719 0 0	378 10 0	378 6 0	– 0 4 0
	Pegu ...	...	...	...	.....	.....	.....	.....	.....	.....
	Tharrawaddy ...	16,647	13,601	– 3,046	9,74,577 8 0	8,22,349 0 0	– 1,52,228 8 0	4,348 8 0	3,711 14 0	– 836 10 0
	Prome ...	18,630	11,942	– 6,688	9,50,400 12 0	6,19,994 8 0	– 3,30,406 4 0	4,801 3 0	3,196 0 0	– 1,605 3 0
	Total ...	36,651	26,820	– 9,831	20,07,947 4 0	15,15,593 8 0	– 4,92,353 12 0	9,728 5 0	7,196 4 0	– 2,532 1 0
IRRAWADDY ...	Thôngwa ...	1,511	1,010	– 501	58,852 0 0	41,016 0 0	– 17,836 0 0	339 14 0	229 10 0	– 110 4 0
	Bassein ...	2,409	2,163	– 246	85,241 0 0	95,211 0 0	+ 9,970 0 0	557 10 0	565 7 0	+ 7 13 0
	Henzada ...	9,560	6,856	– 2,704	3,94,191 0 0	3,10,028 0 0	– 84,163 0 0	2,163 13 0	1,590 11 0	– 573 2 0
	Thayetmyo ...	16,098	19,467	+ 3,369	6,31,913 8 0	9,70,450 0 0	+ 3,38,536 8 0	3,585 12 0	4,685 0 0	+ 1,099 4 0
	Total ...	29,578	29,496	– 82	11,70,197 8 0	14,16,705 0 0	+ 2,46,507 8 0	6,647 1 0	7,070 12 0	+ 423 11 0
TENASSERIM ...	Amherst ...	8,204	8,633	+ 429	2,49,666 12 0	3,42,098 12 0	+ 92,432 0 0	2,080 9 0	2,230 8 0	+ 149 15 0
	Tavoy ...	...	...	...	.....	.....	.....	.....	.....	.....
	Mergui ...	...	...	...	.....	.....	.....	.....	.....	.....
	Toungoo ...	190	329	+ 139	23,851 0 0	21,016 0 0	– 2,835 0 0	97 2 0	132 8 0	+ 35 6 0
	Shwegyin ...	2,949	3,106	+ 157	1,68,430 8 0	1,65,770 8 0	– 2,660 0 0	872 2 0	874 0 0	+ 1 14 0
	Salween ...	...	...	...	.....	.....	.....	.....	.....	.....
	Total ...	11,343	12,068	+ 725	4,41,948 4 0	5,28,885 4 0	+ 86,937 0 0	3,049 13 0	3,237 0 0	+ 187 3 0
	GRAND TOTAL, LOWER BURMA ...	77,572	68,384	– 9,188	36,20,093 0 0	34,61,183 12 0	– 1,58,909 4 0	19,425 3 0	17,504 0 0	– 1,921 3 0

FORM NO. XIA.—*Cattle-market Receipts and Expenditure for the year 1891-92*—concluded.

Division.	District.	Total receipts.			Total expenditure.			Amount of profit or loss.		
		1890-91.	1891-92.	Plus or minus.	1890-91.	1891-92.	Plus or minus.	1890-91.	1891-92.	Plus or minus.
1	2	12	13	14	15	16	17	18	19	20
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	*Nil.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
PEGU ...	Rangoon	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hanthawaddy	378 16 0	378 6 0	— 0 4 0	464 0 0	460 6 0	— 3 10 0	— 85 6 0	— 82 0 0	+ 3 6 0
	Pegu	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tharrawaddy	4,548 8 0	3,711 14 0	— 836 10 0	1,830 0 0	1,787 2 4	— 42 13 8	+ 2,718 8 0	+ 1,924 11 8	— 793 12 4
	Prome	4,801 3 0	3,106 0 0	— 1,695 3 0	940 9 0	940 9 0	.....	+ 3,860 10 0	+ 2,965 7 0	— 1,695 3 0
	Total ...	9,728 5 0	7,196 4 0	— 2,532 1 0	3,234 9 0	3,188 1 4	— 46 7 8	+ 6,493 12 0	+ 4,008 2 8	— 2,485 9 4
IRRAWADDY ...	Thôngwa	339 14 0	229 10 0	— 110 4 0	300 0 0	180 0 0	— 120 0 0	+ 39 14 0	+ 49 10 0	+ 9 12 0
	Bassein	557 10 0	565 7 0	+ 7 13 0	570 0 0	570 0 0	.....	— 12 6 0	— 4 9 0	+ 7 13 0
	Henzada	2,163 13 0	1,590 11 0	— 573 2 0	1,152 4 0	1,256 6 10	+ 104 2 10	+ 1,011 9 0	+ 334 4 2	— 677 4 10
	Thayetmyo	3,585 12 0	4,685 0 0	+ 1,099 4 0	1,962 [illegible]	933 0 0	— 1,029 [illegible]	+ 1,623 10 1	+ 3,752 0 0	+ 2,128 5 11
	Total ...	6,647 1 0	7,070 12 0	+ 423 11 0	3,984 5 [illegible]	2,939 6 10	—1,044 15 1	+ 2,662 11 1	+ 4,131 5 2	+ 1,468 10 1
TENASSERIM ...	Amherst	2,080 9 0	2,230 8 0	+ 149 15 0	960 0 0	960 0 0	.....	+ 1,120 9 0	+ 1,270 8 0	+ 149 15 0
	Tavoy	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mergui	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Toungoo	97 2 0	132 8 0	+ 35 6 0	180 0 0	165 0 0	— 15 0 0	— 82 14 0	— 32 8 0	+ 50 6 0
	Shwegyin	872 2 0	874 0 0	+ 1 14 0	915 0 0	705 0 0	— 210 0 0	— 42 14 0	+ 169 0 0	+ 211 14 0
	Salween	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	3,049 13 0	3,237 0 0	+ 187 3 0	2,055 0 0	1,830 0 0	— 225 0 0	+ 994 13 0	+ 1,407 0 0	+ 412 3 0
	GRAND TOTAL, LOWER BURMA ...	19,425 3 0	17,504 0 0	— 1,921 3 0	9,273 14 11	7,957 8 2	— 1,316 6 9	+ 10,151 4 1	+ 9,546 7 10	— 604 12 3

FORM NO. XIB.—*Cattle-market—Nature of transactions for the year 1891-92.*

Division.	Description of cattle.	Number sold.	Prize realized.	Highest price paid for animals sold.	Lowest price paid for animals sold.	Rate of fees.	Amount of fees realized.	Average value of animals in		
								1889-90.	1890-91.	1891-92.
1	2	3	4	5	6	7	8	9	10	11
			Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN	*Nil.*	...	.....	...	...	.....	.....	.....	.....	.....
PEGU	Buffaloes	6,083	3,70,637 0 0	115	10	0 6 0	2,281 2 0	67 10 0	59 15 0	62 7 0
	Bullocks	17,126	9,84,144 8 0	200	11	0 4 0	4,281 8 0	59 3 0	55 15 0	57 7 0
	Cows	3,054	91,033 0 0	80	8	0 2 0	381 12 0	23 7 0	25 8 0	29 13 0
	Bullocks under three years ...	89	2,923 0 0	35	8	0 2 0	11 2 0	23 11 0	32 3 0	32 13 0
	Calves	20	484 0 0	30	7	0 1 0	1 4 0	14 11 0	19 6 0	24 3 0
	Cows with calves	260	5,213 0 0	80	13	0 2 0	32 8 0	24 1 0	25 0 0	31 9 0
	Elephants	19	28,689 0 0	2,935	1,000	2 0 0	38 0 0	1,448 12 0	1,458 12 0	1,509 15 0
	Poulies	169	20,470 0 0	500	15	1 0 0	169 0 0	90 12 0	163 0 0	121 3 0
	Goats	...	.....	...	...	.....	.....	4 0 0	16 13 0	.....
	Total ...	26,820	15,15,593 8 0	...	...	.....	7,196 4 0	.....	.....	.....
IRRAWADDY ...	Buffaloes	3,053	1,86,025 8 0	125	25	0 6 0	1,144 14 0	57 5 0	56 2 0	60 15 0
	Bullocks	19,695	10,40,988 8 0	300	11	0 4 0	4,923 12 0	36 8 0	46 10 0	52 14 0
	Cows	5,626	1,42,317 8 0	150	5	0 2 0	703 4 0	14 12 0	20 9 0	25 5 0
	Bullocks under three years ...	10	255 0 0	50	20	0 2 0	1 4 0	15 11 0	20 8 0	25 8 0
	Calves	56	420 0 0	15	2	0 1 0	3 8 0	6 8 0	6 6 0	7 8 0
	Cows with calves	865	24,236 8 0	160	10	0 2 0	108 2 0	20 12 0	21 12 0	28 0 0
	Elephants	1	2,000 0 0	2,000	2,000	2 0 0	2 0 0	1,525 0 0	1,637 8 0	2,000 0 0
	Ponies	184	20,413 0 0	400	18	1 0 0	184 0 0	92 8 0	96 12 0	110 15 0
	Goats	6	49 0 0	20	5	0 1 0	0 6 0	6 0 0	7 12 0	8 3 0
	Total ...	29,496	14,16,705 0 0	...	...	.....	7,071 2 0	.....	.....	.....
TENASSERIM ...	Buffaloes	2,358	1,32,954 8 0	130	10	0 6 0	884 4 0	54 8 0	54 5 0	56 6 0
	Bullocks	8,548	3,47,295 4 0	270	5	0 4 0	2,137 0 0	34 8 0	28 9 0	40 10 0
	Cows	734	14,115 8 0	83	7	0 2 0	91 12 0	17 8 0	17 14 0	19 4 0
	Bullocks under three years ...	71	934 0 0	30	5	0 2 0	8 14 0	14 12 0	16 0 0	13 2 0
	Calves	127	1,879 0 0	20	4	0 1 0	7 15 0	10 6 0	10 0 0	12 7 0
	Cows with calves	157	3,498 0 0	33	5	0 2 0	19 10 0	19 4 0	21 10 0	22 4 0
	Elephants	23	25,752 0 0	1,800	550	2 0 0	46 0 0	1,448 0 0	1,250 0 0	1,119 12 0
	Poulies	41	2,706 0 0	150	30	1 0 0	41 0 0	83 0 0	85 10 0	66 0 0
	Goats	9	52 0 0	8	3	0 1 0	0 9 0	8 0 0	5 13 0	5 11 0
	Total ...	12,068	5,28,885 4 0	...	...	.....	3,237 0 0	.....	.....	.....
GRAND TOTAL, LOWER BURMA...	Buffaloes	11,494	6,98,617 0 0	130	10	0 6 0	4,310 4 0	63 0 0	58 6 0	60 12 0
	Bullocks	45,369	23,72,428 4 0	300	5	0 4 0	11,342 4 0	46 6 0	48 2 0	52 5 0
	Cows	9,414	2,47,466 0 0	150	5	0 2 0	1,176 12 0	17 0 0	21 15 0	26 5 0
	Bullocks under three years ...	170	4,112 0 0	50	5	0 2 0	21 4 0	21 0 0	27 15 0	24 3 0
	Calves	203	2,483 0 0	20	2	0 1 0	12 11 0	9 12 0	10 13 0	12 4 0
	Cows with calves	1,282	35,947 8 0	160	5	0 2 0	160 4 0	28 8 0	22 3 0	28 1 0
	Elephants	43	56,441 0 0	2,035	580	2 0 0	86 0 0	1,450 0 0	1,285 9 0	1,312 9 0
	Poulies	394	43,589 0 0	500	15	1 0 0	394 0 0	91 4 0	133 5 0	110 10 0
	Goats	15	100 0 0	10	3	0 1 0	0 15 0	4 9 0	13 7 0	6 11 0
	Total ...	68,384	34,61,183 12 0	...	...	.....	17,504 6 0	.....	.....	.....

FORM NO. XII.—*Statement showing new Agricultural Implements and Machines which have been tested during the year 1891-92 and of those in use which are reported to have met with more or less marked success, the latter being indicated by entries in italics in column. 2.*

Designation of implements.	Use.	Special advantages or instructions.	Price.	Where procurable.	Opinion.	Name and designation of official reporting.	Opinion.	Extent to which used by native agriculturists.	Remarks.
1	2	3	4	5	6	7	8	9	10
Watts turn-plough.	*Breaking up the soil.*	Breaks up the soil to a considerable extent.	Rs. 11.	...	...	...	...	It is not likely that the plough will at present come into general use.	...
Improved country harrow.	*For preparing fields for rice cultivation.*	When the ordinary country harrow is used much time is spent in clearing the teeth of weeds. This is not so in the case of the improved harrow.	Rs. 10.	Rangoon.	They are useful where there is very heavy grass or weeds on the field.	Mr. F. W. Cahanis, late Assistant Director of Agriculture, Burma.	...	It is not known how many of these harrows are in use as Burmese village carpenters can make them.	...

FORM NO. XIII.—*Thugyis' commission and Taiksayès' salaries for the year 1891-92.*

Division.	District.	Number of circles.	Number of thugyis.	Total area assessed or held under temporary exemption.	Total thugyis' commission.			Deductions made from thugyis' commission.				Balance paid to thugyis.	Average amount paid to thugyis.	Largest amount paid in the year to any one thugyi.	Smallest amount paid in the year to any one thugyi.
					On land revenue.	On capitation-tax and other taxes or rents.	Total.	For taiksayès.		For chaimmen.	Total.				
								Number.	Amount per annum.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Acres.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab	78	78	534,637	60,525	32,557	93,082	52	21,782	3,254	25,036	68,046	872	1,895	262
	Northern Arakan	4	4	9,470	373	362	735	...	...	...	...	735	184	370	76
	Kyaukpyu	72	49	119,073	21,978	19,556	41,534	...	...	...	...	41,534	848	1,441	391
	Sandoway	31	14	...	6,460	6,457	12,917	4	464	...	464	12,453	889	944	31
	Total ...	185	145	663,180	89,336	58,932	148,268	56	22,246	3,254	25,500	1,22,768	847	1,895	31
Pegu ...	Rangoon Town	8	7	3,966	1,217	294	1,511	...	...	...	...	1,511	216	484	98
	Hanthawaddy	37	37	538,500	65,701	25,195	90,896	36	14,233	...	14,233	76,663	2,072	3,612	1,558
	Pegu	38	38	826,885	88,452	26,881	1,15,333	48	18,570	2,829	21,399	93,934	2,472	5,823	871
	Tharrawaddy	32	32	341,948	31,220	27,511	58,731	...	13,962	4,788	18,750	39,981	1,249	2,404	510
	Prome	56	52	320,146	27,188	29,812	57,000	42	12,358	3,107	15,665	41,335	795	1,435	344
	Total ...	171	166	2,031,445	213,778	109,693	323,471	126	59,323	10,724	70,047	2,53,424	1,527	5,823	98

FORM NO. XIII.—*Thugyis' commission and Taiksayès' salaries for the year 1891-92*—concluded.

Division.	District.	Number of circles.	Number of thugyis.	Total area assessed or held under temporary exemption.	Total Thugyis' commission.			Deductions made from Thugyis' commission.				Balance paid to thugyis.	Average amount paid to thugyis.	Largest amount paid in the year to any one thugyi.	Smallest amount paid in the year to any one thugyi.
					On land revenue.	On capitation-tax and other taxes or rents.	Total.	For taiksayès.		For chainmen.	Total.				
								Number.	Amount per annum.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Acres.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrawaddy ...	Thôngwa	40	40	654,703	71,283	33,103	1,04,386	19	6,180	2,597	8,777	95,609	2,390	5,319	968
	Bassein	72	48	651,466	75,256	32,720	1,07,976	60	22,798	9,339	32,137	75,839	1,580	3,906	588
	Henzada	51	47	433,899	35,996	33,117	69,113	51	13,000	2,490	15,490	53,623	1,141	3,707	535
	Thayetmyo	39	39	122,991	9,183	14,294	23,477	...	...	...	...	23,477	602	913	129
	Total ...	202	174	1,843,059	1,91,718	113,234	3,04,952	130	41,978	14,426	56,404	2,48,548	1,429	5,319	129
Tenasserim ...	Amherst	102	99	442,487	84,993	38,303	1,23,296	...	...	...	...	1,23,296	1,245	2,297	34
	Tavoy	44	33	85,243	22,087	5,995	28,082	...	...	...	...	28,082	851	994	31
	Mergui	24	22	59,252	7,257	4,289	11,546	...	...	...	...	11,546	525	991	50
	Toungoo	24	24	89,002	4,897	9,261	14,158	...	...	...	...	14,158	590	1,236	311
	Shwegyin	26	23	271,336	25,640	17,022	42,662	15	2,026	1,799	3,825	38,837	1,689	2,984	193
	Salween	6	6	14,942	456	2,309	2,765	...	...	...	...	2,765	461	723	264
	Total ...	226	207	962,262	1,45,330	77,179	2,22,509	15	2,026	1,799	3,825	2,18,684	1,056	2,984	31
	GRAND TOTAL LOWER BURMA ...	784	692	5,499,946	6,40,162	2,59,038	9,99,200	327	1,25,573	30,203	1,55,776	8,43,424	1,219	5,823	31

FORM NO. XIV.—*Statement showing the progress made by Thugyis in obtaining survey and other qualifications for the year 1891-92.*

Division.	District.	Total number of thugyis.	Number of thugyis exempted from the operation of the rules for the appointment of thugyis.	Number of thugyis who hold their appointments subject to the conditions laid down in these rules.	Number of thugyis included in column 5 who possess the qualifications described in Rules 2 and 3 (i.e., Rule 2 surveying, Rule 3 arithmetic and revenue law.				Number of thugyis shown in column 6 who qualified during the year under report.			
					Passed in surveying.	Passed in arithmetic.	Passed in revenue law.	Passed in all subjects.	Passed in surveying.	Passed in arithmetic.	Passed in revenue law.	Passed in all subjects.
1	2	3	4	5	6	7	8	9	10	11	12	13
Arakan.	Akyab ...	78	50	28	26	27	28	26	...	...	...	...
	Northern Arakan ...	4	4	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	49	28	21	9	6	14	6	...	...	1	...
	Sandoway ...	14	4	10	1	4	9	...	...	1	...	...
	Total ...	145	86	59	36	37	51	32	...	1	1	...
Pegu.	Rangoon Town ...	7	3	4	1	4	4	1	...	...	...	...
	Hanthawaddy ...	37	5	32	...	1	...	31	...	...	...	...
	Pegu ...	38	13	25	...	...	7	25	...	...	...	...
	Tharrawaddy ...	32	9	23	...	1	3	18	...	...	1	...
	Prome ...	52	29(a)	23	...	3	3	18	...	...	a ...	...
	Total ...	166	59	107	1	9	10	93	...	...	1	...
Irrawaddy.	Thôngwa ...	40	15	25	8	1	10	15	...	1	...	...
	Bassein ...	48	16	32	7	2	1	21	...	...	...	...
	Henzada ...	47	14	33	6	...	6	27	...	4	4	...
	Thayetmyo ...	39	16	23	1	1	6	12	...	...	2	...
	Total ...	174	61	113	22	4	23	75	...	5	6	...
Tenasserim.	Amherst ...	90	57	42	1	8	13(b)	21	...	...	...	...
	Tavoy ...	33	19	14	1	1	1	11	...	...	...	...
	Mergui ...	22	7	15	...	1	4	...	...	...	...	...
	Toungoo ...	24	11	13	2(c)	1	3	8	...	...	...	...
	Shwegyin ...	23	16	7	...	...	...	7	...	...	...	...
	Salween ...	6	6	...	...	...	...	...	...	...	...	...
	Total ...	207	116	91	4	11	21	47	...	...	...	...
	GRAND TOTAL LOWER BURMA ...	692	392	370	63	61	105	247	...	6	8	...

(a) Includes 26 thugyis appointed before the new rules came into force.
(b) Includes nine thugyis shown in columns 6 and 7.
(c) One thugyi included in column 6 and the other in column 7.

FORM NO. XV.—*Inspection of Land Revenue-rolls.*

Division.	District	Number of circles in which thugyis' measurements were checked.	Number of holdings checked.		Area of holdings found by Inspecting Officer to be under-measured, *i.e.*, holdings shown in column 4.		Total increase in area in holdings shown in column 4 due to measurement by Inspecting Officer.	Area of holdings in which thugyis' area was found to be excessive, *i.e.*, holdings shown in column 5.		Total decrease in area in holdings shown in column 5 due to measurement by Inspecting Officer.	Net difference due to Inspecting Officer.		Percentage of error.			Remarks.
			Number in which thugyis' area was found too small.	Number in which thugyis' area was found to be excessive.	Area given by thugyis.	Area found by Inspecting Officer.		Area given by thugyis.	Area found by Inspecting Officer.		Increase.	Decrease.	In cases in which thugyis' areas were found to be too small.	In cases in which thugyis' areas were found to be excessive.	In all cases.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.				
ARAKAN	Akyab	9	118	83	920	1,072	152	879	765	114	38	...	16·52	12·97	+ 2·11	
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	26	195	196	662	736	74	672	594	78	...	4	11·18	11·61	− 0·30	
	Sandoway	19	403	107	216	313	97	573	529	44	53	...	44·91	7·68	+ 6·72	
	Total	54	716	386	1,798	2,121	323	2,124	1,888	236	87	...	17·96	11·11	+ 2·22	
PEGU	Rangoon Town	6	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pegu	1	3	6	30	36	6	68	50	18	...	12	20·00	36·47	− 12·24	
	Tharrawaddy	5	42	33	82	106	24	82	59	23	1	...	29·27	28·05	+ 0·61	
	Prome	10	42	46	64	117	53	121	104	17	36	...	82·81	14·05	+ 19·46	
	Total	22	87	85	176	259	83	271	213	58	25	...	47·16	21·40	− 5·89	
IRRAWADDY	Thôngwa	5	109	87	1,133	1,356	223	1,085	894	191	32	...	19·68	17·60	+ 1·44	
	Bassein	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Henzada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo	13	...	52	...	...	...	138	104	34	...	34	...	24·64	+ 24·64	
	Total	18	109	139	1,133	1,356	223	1,223	998	225	...	2	19·68	18·40	0·08	
TENASSERIM	Amherst	45	209	87	3,000	3,481	481	1,039	945	114	367	...	16·03	10·76	+ 9·04	
	Tavoy	7	332	43	2,517	3,594	1,077	499	467	32	1,045	...	42·79	6·41	+ 34·65	
	Mergui	14	63	67	545	626	81	514	410	104	...	23	14·86	20·23	− 2·17	
	Toungoo	11	59	8	414	532	118	83	73	10	108	...	28·59	12·05	+ 21·73	
	Shweggyin	6	34	21	447	475	28	427	389	38	...	10	6·26	8·90	− 1·14	
	Salween	2	213	112	743	985	242	436	361	75	167	...	32·57	17·20	+ 14·16	
	Total	85	910	338	7,666	9,693	2,027	3,018	2,645	373	1,654	...	26·44	12·36	+ 15·48	
	GRAND TOTAL LOWER BURMA	179	1,822	948	10,773	13,429	2,656	6,636	5,744	892	1,764	...	24·65	13·44	+ 10·13	

FORM NO. XVI.—*Comparative Statement of Land Revenue, Demands, Collections, and Balances for the year 1891-92.*

Division.	District.	Year.	Revenue Account.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings, namely, difference between 9 and 11.	Total uncollected on 31st March.	
2	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN	Akyab	1890-91	9,86,182	...	9,86,182	2,97,158	45	2,97,113	8,33,112	2,97,125*	1,130,337	1,53,070	...	1,53,070	* Includes Rs. 12 paid in excess.
		1891-92	10,21,984	309	10,21,675	1,53,070	156	1,52,914	10,21,675	1,52,914	1,174,589	...	...	...	
		Difference	+ 35,802	+ 309	+ 35,493	−1,44,088	+ 111	− 1,44,199	+ 1,88,563	−1,44,211	+ 44,352	− 1,53,070	...	− 1,53,070	
	Northern Arakan	1890-91	3,609	...	3,609	...	...	...	3,609	...	3,609	...	...	...	
		1891-92	3,735	...	3,735	...	...	...	3,735	...	3,735	...	...	...	
		Difference	+ 126	...	+ 126	...	...	...	+ 126	...	+ 126	...	...	...	
	Kyaukpyu	1890-91	1,62,162	12	1,62,150	92,701	643	92,058	1,02,858	92,331(a)	1,95,189	59,292	...	59,292	(a) Includes Rs. 24 supplementary assessment and Rs. 249 excess collections.
		1891-92	1,62,758	...	1,62,758	59,292	1,321	57,971	1,62,758	58,194(b)	2,20,952	...	...	...	(b) Includes Rs. 223 supplementary assessment.
		Difference	+ 596	− 12	+ 608	− 33,409	+ 678	− 34,087	+ 59,900	− 34,137	+ 25,763	− 59,292	...	− 59,292	
	Sandoway	1890-91	73,190	...	73,190	29,323	...	29,323	72,448	28,953	1,01,401	742	370	1,112	(c) Includes Rs. 55 supplementary assessment.
		1891-92	73,582	...	73,582	1,167(c)	...	1,167	73,582	1,167	74,749	...	...	...	
		Difference	+ 392	...	+ 392	− 28,156	...	− 28,156	+ 1,134	− 27,786	− 26,652	− 742	− 370	− 1,112	
	Total, Arakan	1890-91	12,25,143	12	12,25,131	4,19,182	688	4,18,494	10,12,027	4,18,409	14,30,436	2,13,104	370	2,13,474	
		1891-92	12,62,059	309	12,61,750	2,13,329	1,477	2,12,052	12,61,750	2,12,275 (b)	14,74,025	...	...	...	
		Difference	+ 36,916	+ 297	+ 36,619	−2,05,853	+ 789	− 2,06,642	+ 2,49,723	−2,06,134	+ 43,589	− 2,13,104	− 370	− 2,13,474	

FORM NO. XVI.—*Comparative Statement of Land Revenue, Demand, Collections, and Balances for the year 1891-92*—continued.

Division.	District.	Year.	REVENUE ACCOUNT.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PEGU	Rangoon Town	1890-91	13,310 (a)	.....	13,310	15	.....	15	13,270	8	13,278	40	7	47	(a) Includes Rs. 2,400 rent of jail saw-mill.
		1891-92	12,031 (b)	6	12,025	47	.....	47	12,007	40	12,047	18	7	25	(b) Includes Rs. 1,200 rent of jail saw-mill.
		Difference	− 1,279	+ 6	− 1,285	+ 32	.....	+ 32	− 1,263	+ 32	− 1,231	− 22	.....	− 22	
	Hanthawaddy	1890-91	10,91,134	42,589	10,48,545	38,125	405	37,720	9,82,778	37,720	10,20,498	65,767	.....	65,767	
		1891-92	11,26,228	10,631	11,15,597	65,767	30,723	35,044	11,13,315	35,044	11,48,359	2,282	.....	2,282	
		Difference	+ 35,094	− 31,958	+ 67,052	+ 27,642	+ 30,318	− 2,676	+ 1,30,537	− 2,676	+ 1,27,861	− 63,485	.....	− 63,485	
	Pegu	1890-91	14,60,499	106	14,60,393	30,479	739	29,740	14,32,417	29,740	14,62,157	27,976	.....	27,976	(c) Inclusive of Rs. 278 supplementary assessment.
		1891-92	14,88,180	3,386	14,84,794	28,254 (c)	981	27,273	14,84,794	27,273	15,12,067 (d)	.....	.....	.....	(d) Exclusive Rs. 798-1-0 refunded by thugyis.
		Difference	+ 27,681	+ 3,280	+ 24,401	− 2,225	+ 242	− 2,467	+ 52,377	− 2,467	+ 49,910	− 27,976	.....	− 27,976	(e) Rupees 44 paid in excess.
	Tharrawaddy	1890-91	5,66,889	16,401	5,50,279	16,691	2,115	14,576	5,37,381	14,576	5,51,957	12,898	.....	12,898	(f) Rupees 1,527 outstanding on account of kaing, revenue not included.
		1891-92	5,84,024	9,315	5,74,709	12,898	6,528	6,370	5,72,106	6,414 (e)	5,78,520	1,076 (f)	.....	1,076 (f)	
		Difference	+ 17,344	− 7,086	+ 24,430	− 3,793	+ 4,413	− 8,206	+ 34,725	− 8,162	+ 26,563	− 11,822	.....	− 11,822	
	Prome	1890-91	3,16,496	614	3,15,882	41,528*	3,554	37,974	3,01,480	37,974	3,39,454	14,402	.....	14,402	* Includes Rs. 237 supplementary assessment.
		1891-92	3,28,272	1,307	3,26,965	14,402	3,360	11,042	3,20,914	12,576 (g)	3,33,490	6,051	.....	6,051	(g) Rupees 1,534 paid in excess.
		Difference	+ 11,776	+ 693	+ 11,083	− 27,126	− 194	− 26,932	+ 19,434	− 25,398	− 5,964	− 8,351	.....	+ 8,351	
	Total, Pegu	1890-91	34,48,119	59,710	33,88,409	1,26,838	6,813	1,20,025	32,67,326	1,20,018	33,87,344	1,21,083	7	1,21,090	
		1891-92	35,38,735	24,645	35,14,090	1,21,368	41,592	79,776	35,03,136	81,347	35,84,483	9,427	7	9,434	
		Difference	+ 90,616	− 35,065	+ 1,25,681	− 5,470	+ 34,779	− 40,249	+ 2,35,810	− 38,671	+ 1,97,139	− 1,11,656	.....	− 1,11,656	

FORM NO. XVI.—*Comparative Statement of Land Revenue, Demands, Collections, and Balances for the year 1891-92.*—concluded.

Division.	District.	Year.	Revenue account.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstanding remitted during year under report.	Net previous outstanding.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
2	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY.	Thôngwa	1890-91	10,41,746	...	10,41,746	26,891	814	26,077	9,87,117	25,827	10,12,944	54,629	250	54,879	(a) Excludes Rs. 173, being the amount collected and subsequently remitted.
		1891-92	12,99,692	696	12,98,996	54,879	12,232	42,647	12,95,996 (a)	42,647	13,41,643	...	...	...	
		Difference	+2,57,946	+ 696	+2,57,250	+ 27,988	+ 11,418	+ 16,570	+3,11,879	+ 16,820	+ 3,28,699	— 54,629	— 250	— 54,879	
	Bassein	1890-91	8,14,940	...	8,14,940	2,54,908	45,105	2,09,803	7,81,325	2,09,803	9,91,128	33,615	...	33,615	(b) Includes Rs. 116 collected after 31st March 1892.
		1891-92	9,35,351 (b)	...	9,35,351	33,615	30	33,585	9,35,351	33,585	9,68,936	...	...	...	
		Difference	+1,20,411	...	+ 1,20,411	— 2,21,293	— 45,075	— 1,76,218	+1,54,026	— 1,76,218	— 22,192	— 33,615	...	— 33,615	
	Henzada	1890-91	6,01,648	220	6,01,428	18,007	36	17,971	6,85,744	17,971	7,03,715	5,684	...	5,684	(c) Includes ground-rent to the extent of Rs. 198.
		1891-92	7,13,364 (c)	2,299	7,11,065	5,684	...	5,684	7,11,065	5,684	7,16,749	...	...	...	
		Difference	+ 21,716	+ 2,079	+ 19,637	— 12,323	— 36	— 12,287	+25,321	— 12,287	+ 13,034	— 5,684	...	— 5,684	
	Thayetmyo	1890-91	1,10,400	...	1,10,400	5,897	...	5,897	90,397	5,897	96,294	20,003	...	20,003	
		1891-92	1,10,511	7,580	1,02,931	20,003	...	20,003	1,02,413	20,003	1,22,416	518	...	518	
		Difference	+ 111	+ 7,580	— 7,469	+ 14,106	...	+ 14,106	+12,016	+ 14,106	+ 26,122	— 19,485	...	— 19,485	
	Total Irrawaddy	1890-91	26,58,734	220	26,58,514	3,05,703	45,955	2,59,748	25,44,583	2,59,498	28,04,081	1,13,931	250	1,14,181	
		1891-92	30,58,918	10,575	30,48,343	1,14,181	12,262	1,01,919	30,47,825	1,01,919	31,49,744	518	...	518	
		Difference	+4,00,184	+ 10,355	+ 3,89,829	— 1,91,522	— 33,693	— 1,57,829	+5,03,242	— 1,57,579	+ 3,45,663	— 1,13,413	— 250	— 1,13,663	

FORM NO. XVI.—*Comparative Statement of Land Revenue, Demands, Collections, and Balances for the year 1891-92*—concluded.

Division.	District.	Year.	Revenue Account.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM...	Amherst ...	1890-91	7,14,185	624	7,13,561	5,56,761	222	5,56,539	6,00,452	5,54,297	11,54,749	1,13,109	2,242	1,15,351	
		1891-92	7,51,720	5,537	7,46,183	1,15,876*	431	1,15,445	7,46,005	1,13,209(a)	8,59,214 (a)	178	2,242	2,420	(a) Rs. 6 paid in excess.
		Difference ...	+ 37,535	+ 4,913	+ 32,622	—4,40,885	+ 209	— 4,41,094	+ 1,45,553	— 4,41,088	— 2,95,535	—1,12,931	...	— 1,12,931	
	Tavoy ...	1890-91	1,30,420	...	1,30,420	88,158	...	88,158	75,153	88,158	1,63,311	55,267	....	55,267	
		1891-92	1,36,248	513	1,35,735	55,267	4	55,263	1,35,735	55,263	1,90,998	...	...	...	
		Difference ...	+ 5,828	+ 513	+ 5,315	— 32,891	+ 4	— 32,895	+ 60,582	— 32,895	+ 27,687	— 55,267	...	— 55,267	
	Mergui ...	1890-91	97,764	...	97,764	8,560	...	8,560	53,087	8,560	61,647	44,677	....	44,677	
		1891-92	98,751	297	98,454	44,677	...	44,677	98,454	44,677	1,43,131	...	...	...	
		Difference ...	+ 987	+ 297	+ 690	+ 36,117	...	+ 36,117	+ 45,367	+ 36,117	+ 81,484	— 44,677	...	— 44,677	
	Toungoo ...	1890-91	91,920	40	91,880	...	...	...	91,880	...	91,880	...	...	...	
		1891-92	93,793	106	93,687	...	...	...	93,687	...	93,687	...	...	...	
		Difference ...	+ 1,873	+ 66	+ 1,807	...	...	...	+ 1,807	...	+ 1,807	...	...	...	
	Shwegyin ...	1890-91	2,98,823	5	2,98,818	1,05,425	5,181	1,00,244	2,24,872	1,00,147	3,25,019	73,946	97	74,043	
		1891-92	3,16,678	1,114	3,15,564	74,279 (b)	327	73,952	3,15,152	73,952	3,89,103	413	...	413	(b) Revised figures additional assesment Rs. 236 added.
		Difference ...	+ 17,855	+ 1,109	+ 16,746	—31,146	— 4,854	— 26,292	+ 90,279	— 26,195	+ 64,084	— 73,533	— 97	— 73,630	
	Salween ...	1890-91	10,504	13	10,891	2	2	...	10,643	...	10,643	248	...	248	
		1891-92	12,755	18	12,737	248	...	248	12,737	248	12,985	...	...	...	
		Difference ...	+ 1,851	+ 5	+ 1,846	+ 246	— 2	+ 248	+ 2,094	+ 248	+ 2,342	— 248	...	— 248	
	Total Tenasserim ...	1890-91	13,44,016	682	13,43,334	7,58,906	5,405	7,53,501	10,56,087	7,51,162	18,07,249	2,87,247	2,339	2,89,586	
		1891-92	14,09,945	7,585	14,02,360	2,90,347	762	2,89,585	14,01,769	2,87,349	16,89,118	591	2,242	2,833	
		Difference ...	+ 65,929	+ 6,903	+ 59,026	—4,68,559	— 4,643	—4,63,916	+ 3,45,682	—4,63,813	— 1,18,131	—2,86,656	— 97	—2,86,753	
	GRAND TOTAL LOWER BURMA.	1890-91	86,76,012	60,624	86,15,388	16,10,629	58,861	15,51,768	78,80,083	15,49,087	94,29,110	7,35,365	2,966	7,38,331	
		1891-92	92,69,657	43,114	92,26,543	7,39,425	56,093	6,83,332	92,14,480	6,82,890	98,97,370	10,536	2,249	12,785	
		Difference ...	+ 5,93,645	— 17,510	+ 6,11,155	—8,71,204	— 2,768	— 868,436	+13,34,457	—8,66,197	+ 4,68,260	— 7,24,829	— 717	— 7,25,546	

* Includes Rs. 525 supplimentary assessments.

FORM NO. XVII.—*Capitation-tax.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	1890-91	3,44,706	686	3,44,020	1,086	498	588	3,44,025(*a*)	600(*b*)	3,44,625	...	...	...	(*a*) Rs. 5 paid in excess by thugyis. (*b*) Rs. 12 paid in excess by thugyis. * Rs. 15 paid in excess.
		1891-92	3,53,325	582	3,52,743	...	...	...	3,52,758*	...	3,52,758	...	...	...	
		Difference ...	+ 8,619	− 104	+ 8,723	− 1,086	− 498	− 588	+ 8,733	− 600	+ 8,133	...	...	...	
	Northern Arakan	1890-91	3,500	...	3,500	...	...	...	3,500	...	3,500	...	...	...	
		1891-92	3,621	...	3,621	...	...	...	3,621	...	3,621	...	...	...	
		Difference ...	+ 121	...	+ 121	...	...	...	+ 121	...	+ 121	...	...	...	
	Kyaukpyu	1890-91	1,57,354	...	1,57,354	3,042	2,557	485	1,54,627	2,252(*c*)	1,56,879	2,727	...	2,727	(*c*) Includes Rs. 1,696 supplementary assessments and Rs. 71, excess payments by thugyis.
		1891-92	1,60,947	1,281	1,59,666	2,727	1,769	958	1,59,666	3,273(*d*)	1,62,939	...	...	...	(*d*) Includes Rs.' 2,315 supplementary assessment.
		Difference ...	+ 3,593	+ 1,281	+ 2,312	− 315	− 788	+ 473	+ 5,039	+ 1,021	+ 6,060	− 2,727	...	− 2,727	
	Sandoway	1890-91	58,827	419	58,408	1,274	100	14 1,160	58,382(*e*)	54	58,436	26	1,120	1,146	(*e*) Exclusive of Rs. 6 paid in excess by Gwa thugyi and Rs. 4 paid into Bassein treasury.
		1891-92	60,957	810	60,147	1,178(*f*)	1,031	147	60,147	99	60,246	...	48	48	(*f*) Includes supplementary assessments on account of arrears of past 12 years.
		Difference ...	+ 2,130	+ 391	+ 1,739	− 96	+ 931	− 1,027	+ 1,765	+ 45	+ 1,810	− 26	− 1,072	− 1,098	
	Total Arakan ...	1890-91	5,64,387	1,105	5,63,282	5,402	3,155	2,247	5,60,534	2,906	5,63,440	2,753	1,120	3,873	
		1891-92	5,78,850	2,673	5,76,177	3,905	2,800	1,105	5,76,192	3,372	5,79,564	...	48	48	
		Difference ...	+ 14,463	+ 1,568	+ 12,895	− 1,497	− 355	1,142	+ 15,658	+ 466	+ 16,124	− 2,753	− 1,072	− 3,825	

FORM No. XVII.—*Capitation-tax*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely difference between columns 6, and 10.	Net previous outstandings in column 9, namely, difference between column 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu.	Rangoon Town	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	1890-91	2,49,444	725	2,48,719	...	...	...	2,48,719	...	2,48,719	...	...	...	
		1891-92	2,56,413	898	2,55,515	...	...	...	2,55,515	...	2,55,515	...	...	...	
		Difference ...	+6,969	+173	+6,796	...	...	...	+6,796	...	+6,796	...	...	...	
	Pegu	1890-91	2,86,986	1,734	2,85,252	...	...	...	2,85,252	...	2,85,252	...	...	...	
		1891-92	2,90,855	1,469	2,89,386	...	...	...	2,89,386	...	2,89,386(a)	...	...	...	(a) Including Rs. 5 paid in Tharrawaddy.
		Difference ...	+3,869	−265	+4,134	...	...	...	+4,134	...	+4,134	...	...	...	
	Tharawaddy	1890-91	2,98,956	2,874	2,96,082	...	...	...	2,96,082	...	2,96,082	...	...	...	
		1891-92	3,18,507	3,615	3,14,892	...	...	...	3,14,921(a)	...	3,14,921(a)	...	...	...	(a) Rs.29 paid in excess.
		Difference ...	+19,551	+741	+18,810	...	...	...	+18,839	...	+18,839	...	...	...	
	Prome	1890-91	2,97,970	1,728	2,96,242	2,556	1,933	623	2,96,079	727(c)	2,96,806	168(e)	...	168(e)	(c) Includes Rs. 104 collected in excess.
		1891-92	2,98,967	1,348	2,97,619	168	58	110	2,97,643(d)	132(f)	2,97,775	...	...	...	(d) Includes Rs. 24 excess collections. Includes Rs. 22 excess collected.
		Difference ...	+997	−380	+1,377	−2,388	−1,875	−513	+1,564	−595	+969	−168	...	−168	(f) Includes Rs. 22 excess collections.
	Total ...	1890-91	11,33,356	7,061	11,26,295	2,556	1,933	623	11,26,132	727(c)	11,26,859	168(e)	...	168(e)	(e) Includes Rs. 5 supplementary assessment.
		1891-92	11,64,742	7,330	11,57,412	168	58	110	11,57,465	132	11,57,597	...	...	...	
		Difference ...	+31,386	+269	+31,117	−2,388	−1,875	−513	+31,333	−595	+30,738	−168	...	−168	

FORM NO. XVII.—*Capitation-tax*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1890-91	3,93,785	1,078	3,92,707	6,483	4,565	1,918	3,90,180	1,918	3,92,098	2,527	...	2,527	
		1891-92	4,13,135	1,617	4,11,518	2,527	522	2,005	4,11,518	2,005	4,13,523	...	...	...	
		Difference ...	+ 19,350	+ 539	+ 18,811	— 3,956	— 4,043	+ 87	+ 21,338	+ 87	+ 21,425	— 2,527	...	— 2,527	
	Bassein	1890-91	3,85,809(a)	360	3,85,449	1,101	294	807	3,85,277	807	3,86,084	172	...	172	(a) Includes Rs. 50,078 of Lemyethna township.
		1891-92	3,48,525	363	3,48,162	172	165	7	3,48,162	7	3,48,169	...	...	...	
		Difference ...	— 37,284	+ 3	— 37,287	— 929	— 129	— 800	— 37,115	— 800	— 37,915	— 172	...	— 172	
	Henzada	1890-91	3,42,398	242	3,42,156	950	308	642	3,42,156	65	3,42,221	...	577	577	(b) Excludes Rs. 230 transferred from capitations to Income-tax.
		1891-92	4,03,387(b)	78	4,03,309	577	...	577	4,03,309	...	4,03,309	...	577	577	
		Difference ...	+ 60,989	— 164	+ 61,153	— 373	— 308	— 65	+ 61,153	— 65	+ 61,088	...	...	...	
	Thayetmyo	1890-91	1,33,716	73	1,33,643	738	271	467	1,33,643	330	1,33,973	...	137	137	
		1891-92	1,33,622	80	1,33,542	137	...	137	1,33,542	137	1,33,679	...	...	...	
		Difference ...	— 94	+ 7	— 101	— 601	— 271	— 330	— 101	— 193	— 294	...	— 137	— 137	
	Total Irrawaddy	1890-91	12,55,708	1,753	12,53,955	9,272	5,438	3,834	12,51,256	3,120	12,54,376	2,699	714	3,413	
		1891-92	12,98,669	2,138	12,96,531	3,413	687	2,726	12,96,531	2,149	12,98,680	...	577	577	
		Difference ...	+ 42,961	+ 385	+ 42,576	— 5,859	— 4,751	— 1,108	+ 45,275	— 971	+ 44,304	— 2,699	— 137	— 2,836	

FORM No. XVII.—*Capitation-tax*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 10.	Total collections.	Net demand in column 6, namely, difference between column 6 and 10.	Net previous outstanding in column 9, namely, difference between column 9 and 11.	Total uncollected on 31st March.	
2	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	1890-91 ...	3,05,231	415	3,04,816	7,802	2,945	4,857	3,04,702	4,715	3,09,417	114	142	256	
		1891-92 ...	3,22,116	572	3,21,544	256	147	109	3,21,544	109	3,21,653	...	...	...	
		Difference ...	+ 16,885	+ 157	+ 16,728	— 7,546	— 2,798	— 4,748	+ 16,842	— 4,606	+ 12,236	— 114	— 142	— 256	
	Tavoy	1890-91 ...	63,685	256	63,429	850	493	357	64,580	357	63,811	...	...	...	(*a*) Rs. 25 paid in excess by thugyi.
		1891-92 ...	64,762	182	64,580	...	...	...	63,454(*a*)	...	64,580	...	...	...	
		Difference ...	+ 1,077	— 74	+ 1,151	— 850	— 493	— 357	+ 1,126	— 357	+ 769	...	...	...	
	Mergui	1890-91 ...	38,389	...	38,389	...	...	...	38,389	...	38,389	...	...	...	
		1891-92 ...	41,750	240	41,510	...	...	...	41,510	...	41,510	...	...	...	
		Difference ...	+ 3,361	+ 240	+ 3,121	...	...	...	+ 3,121	...	+ 3,121	...	...	...	
	Toungoo	1890-91 ...	87,954	489	87,465	...	...	...	87,465	...	87,465	...	...	...	
		1891-92 ...	93,418	230	93,188	...	...	...	93,188	...	93,188	...	...	...	
		Difference ...	+ 5,464	— 259	+ 5,723	...	...	...	+ 5,723	...	+ 5,723	...	...	...	
	Shwegyin	1890-91 ...	1,30,466	185	1,30,281	2,978	1,201	1,777	1,30,281	994	1,31,275	...	783	783	
		1891-92 ...	1,51,222	63	1,51,159	783	778	5	1,51,159	5	1,51,164	...	...	...	
		Difference ...	+ 20,756	— 122	+ 20,878	— 2,195	— 423	+ 1,772	+ 20,878	— 989	+ 19,889	...	— 783	— 783	
	Salween	1890-91 ...	11,296	46	11,250	8	8	...	11,250	...	11,250	...	...	...	
		1891-92 ...	12,843	41	12,802	...	...	...	12,802	...	12,802	...	...	...	
		Difference ...	+ 1,547	— 5	+ 1,552	— 8	— 8	...	+ 1,552	...	+ 1,552	...	...	...	
	Total Tenasserim ...	1890-91 ...	6,37,021	1,391	6,35,630	11,638	4,647	6,991	6,35,541	6,066	6,41,607	114	925	1,039	
		1891-92 ...	6,86,111	1,328	6,84,783	1,039	925	114	6,84,783	114	6,84,897	...	...	...	
		Difference ...	+ 49,090	— 63	+ 49,153	— 10,599	— 3,722	— 6,877	+ 49,242	— 5,952	+ 43,290	— 114	— 925	— 1,039	
	Grand Total, Lower Burma.	1890-91 ...	35,90,472	11,310	35,79,162	28,868	15,173	13,695	35,73,463	12,819	35,86,282	5,734	2,759	8,493	
		1891-92 ...	37,28,372	13,469	37,14,903	8,525	4,470	4,055	37,14,971	5,767	37,20,738	...	625	625	
		Difference ...	+ 1,37,900	+ 2,159	+ 1,35,741	— 20,343	— 10,703	— 9,640	+ 1,41,508	— 7,052	+ 1,34,456	— 5,734	— 2,134	— 7,868	

FORM NO. XVIII.—*Classification of Persons assessed to Capitation-tax.*

Division.	District.	Total number of persons assessed.	Agriculturists.		Proportion of agriculturists to total payers.	Non-agriculturists.	Proportion of non-agriculturists to total payers.
			Persons occupying and cultivating land.	Field labourers (persons hired to plough or reap).			
1	2	3	4	5	6	7	8
ARAKAN ...	Akyab	87,515	55,152	16,120	81·44	16,243	18·56
	Northern Arakan ...	...	...	...	...	...	...
	Kyaukpyu	37,002	24,142	...	65·25	12,860	34·75
	Sandoway	16,979	14,461	250	86·64	2,268	13·36
	Total ...	141,496	93,755	16,370	77·83	31,371	22·17
PEGU ...	Rangoon Town	...	...	...	...	...	...
	Hanthawaddy	61,443	23,052	22,380	73·94	16,011	26·06
	Pegu	72,425	27,214	36,644	81·27	13,567	18·73
	Tharrawaddy	71,423	46,874	16,194	88·30	8,355	11·70
	Prome	73,017	64,642	2,629	92·13	5,746	7·87
	Total ...	278,308	156,782	77,847	84·31	43,679	15·69
IRRAWADDY ...	Thôngwa	96,835	54,946	13,608	70·79	28,281	29·21
	Bassein	78,694	39,490	21,882	77·99	17,322	22·01
	Henzada	90,477	41,531	6,945	53·58	42,001	46·42
	Thayetmyo	38,783	35,424	...	91·34	3,359	8·66
	Total ...	304,789	171,391	42,435	70·16	90,963	29·84
TENASSERIM ...	Amherst	75,523	45,957	15,683	81·62	13,883	18·38
	Tavoy	20,410	7,597	4,279	58·19	8,534	41·81
	Mergui	16,545	10,651	1,540	73·68	4,354	26·32
	Toungoo	27,743	15,970	1,927	64·51	9,846	35·49
	Shwegyin	41,041	31,691	4,537	88·27	4,813	11·73
	Salween	7,257	5,697	...	78·50	1,560	21·50
	Total ...	188,519	117,563	27,966	77·20	42,990	22·80
	GRAND TOTAL LOWER BURMA ...	913,112	539,491	164,618	77·11	209,003	22·89

FORM NO. XIX.—*Number and Class of Persons exempted from Capitation-tax for the year 1891-92.*

Division.	District.	Office holders.		Old men.		Cripples.		Religious teachers.		Pensioners.		Prisoners.		New settlers, &c.		Total.	
		1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
ARAKAN.	Akyab	1,670	1,335	6,194	6,711	1,280	1,292	746	731	61	63	104	98	967	1,004	11,022	11,234
	Northern Arakan	410	410	56	55	...	1	...	...	4	4	...	...	...	7	470	477
	Kyaukpyu	933	1,014	4,322	3,013	1,112	563	497	399	25	46	105	23	176	...	7,080	5,058
	Sandoway	623	546	1,622	1,611	244	262	123	133	18	20	52	43	17	8	2,699	2,023
	Total ...	3,636	3,305	12,194	11,390	2,636	2,118	1,276	1,263	108	133	261	164	1,160	1,019	21,271	19,392
PEGU.	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	997	1,499	2,433	2,632	169	226	1,076	952	3	4	...	...	27	2	4,705	5,325
	Pegu	1,126	1,003	3,863	2,779	225	158	1,147	1,006	8	7	...	...	76	2	5,445	4,955
	Tharrawaddy	1,628	1,584	4,952	5,322	701	666	512	560	12	13	...	...	...	...	7,805	8,045
	Prome	1,520	1,166	6,643	6,647	804	703	603	593	37	31	...	...	4	...	9,611	9,140
	Total ...	5,271	5,162	16,891	17,280	1,899	1,753	3,338	3,111	60	55	...	...	107	4	27,566	27,365
IRRAWADDY.	Thôngwa	1,471	1,298	4,361	4,760	415	419	1,085	1,002	4	4	...	...	...	...	7,336	7,483
	Bassein	1,509	1,474	7,022	5,696	543	423	94	653	37	36	9	1	16	...	9,230	8,283
	Henzada	1,335	1,210	6,142	6,379	400	498	* 897	1,053	14	32	149	145	69	...	9,006*	9,322
	Thayetmyo	1,151	902	3,005	3,247	389	402	491	444	24	22	...	1	85	...	5,145	5,018
	Total ...	5,466	4,884	20,530	20,082	1,747	1,742	* 2,567	3,157	79	94	158	147	170	...	* 30,717	30,106
TENASSERIM.	Amherst	1,188	1,289	5,671	5,639	1,020	951	1,495	1,386	7	8	...	1	10	47	9,391	9,321
	Tavoy	555	525	2,243	2,241	361	348	773	713	57	59	113	83	109	107	4,211	4,076
	Mergui	516	498	1,056	1,092	150	143	309	318	32	30	...	7	588	267	2,651	2,355
	Toungoo	678	749	1,550	1,552	343	289	32	29	14	17	...	...	220	...	2,837	2,618
	Shwegyin	820	901	2,445	2,484	194	225	488	570	16	21	233	174	...	18	4,196	4,393
	Salween	375	391	58	60	79	24	35	24	2	2	...	...	31	16	500	517
	Total ...	4,432	4,344	13,023	13,068	2,087	1,971	3,432	3,040	128	137	346	265	938	455	23,786	23,280
	GRAND TOTAL LOWER BURMA ...	18,505	17,695	62,638	61,820	8,369	7,584	10,313	10,571	375	419	765	576	2,375	1,478	103,340	100,143

* Revised figures.

FORM NO. XX.—*Discontinued.*

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax for the year 1891-92.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 4, namely, difference between columns 5 and 10.	Net previous outstandings in column 9, namely, difference between column 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	1890-91	10,850	...	10,850	...	...	...	10,850	...	10,850	...	...	...	
		1891-92	11,366	...	11,366	...	...	...	11,366	...	11,366	...	...	...	
		Difference ...	+ 516	...	+ 516	...	...	...	+ 516	...	+ 516	...	...	...	
	Northern Arakan	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1890-91	2,131	...	2,131	116	1	115	2,081	116	2,197	50	...	50	
		1891-92	2,024	13	2,011	50	...	50	2,011	50	2,061	...	...	...	
		Difference ...	— 107	+ 13	— 120	— 66	— 1	— 65	— 70	— 66	— 136	— 50	...	— 50	
	Sandoway	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Arakan ...	1890-91	12,981	...	12,981	116	1	115	12,931	116	13,047	50	...	50	
		1891-92	13,390	13	13,377	50	...	50	13,377	50	13,427	...	...	...	
		Difference ...	+ 409	+ 13	+ 396	— 66	— 1	— 65	+ 446	— 66	+ 380	— 50	...	— 50	
Pegu.	Rangoon Town	1890-91	3,185	...	3,185	92	...	92	2,867	92	2,959	318	...	318	
		1891-92	3,036	16	3,020	318	25	293	2,609	129	2,738	411	164	575	
		Difference ...	— 149	+ 16	— 165	+ 226	+ 25	+ 201	— 258	+ 37	— 221	+ 93	+ 164	+ 257	
	Prome	1890-91	19,797	98	19,699	97	...	97	19,693	97	19,790	6	...	6	
		1891-92	18,386	309	18,077	6	6	...	18,077	...	18,077	...	...	...	
		Difference ...	— 1,411	+ 211	— 1,622	— 91	+ 6	— 97	— 1,616	— 97	— 1,713	— 6	...	— 6	
	Total Pegu ...	1890-91	22,982	98	22,884	189	...	189	22,560	189	22,749	324	...	324	
		1891-92	21,422	325	21,097	324	31	293	20,686	129	20,815	411	164	575	
		Difference ...	— 1,560	+ 227	— 1,787	+ 135	+ 31	+ 104	— 1,874	— 60	— 1,934	+ 87	+ 164	+ 251	

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely difference between columns 5 and 10.	Net previous outstandings in column 9, namely difference between columns 9 and 11.	Total uncollected on 31st March	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY.	Thôngwa	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Bassein	1890-91	15,506	...	15,506	304	10	294	15,426	294	15,720	80	...	80	
		1891-92	16,687	10	16,677	80	80	...	16,677	...	16,677	...	...	...	
		Difference ...	+1,181	+10	+1,171	−224	+70	−294	+1,251	−294	+957	−80	...	−80	
	Henzada	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Thavetmye	1890-91	8,423	...	8,423	3	3	...	8,423	...	8,423	...	...	...	
		1891-92	8,678	...	8,678	...	...	...	8,678	...	8,678	...	...	...	
		Difference ...	+255	...	+255	−3	−3	...	+255	...	+255	...	...	...	
	Total Irrawaddy ...	1890-91	23,929	...	23,929	307	13	294	23,849	294	24,143	80	...	80	
		1891-92	25,365	10	25,355	80	80	...	25,355	...	25,355	...	...	...	
		Difference ...	+1,436	+10	+1,426	−227	+67	−294	+1,506	−294	+1,212	−80	...	−80	

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Tavoy	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Mergui	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Toungoo	1890-91	10,410	131	10,279	...	...	...	10,279	...	10,279	...	...	...	
		1891-92	10,671	12	10,659	...	...	...	10,659	...	10,659	...	...	...	
		Difference ...	+ 261	— 119	+ 380	...	...	...	+ 380	...	+ 380	...	...	...	
	Shwegyin	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Salween	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim ...	1890-91	10,410	131	10,279	...	...	...	10,279	...	10,279	...	...	...	
		1891-92	10,671	12	10,659	...	...	...	10,659	...	10,659	...	...	...	
		Difference ...	+ 261	— 119	+ 380	...	...	...	+ 380	...	+ 380	...	...	...	
	GRAND TOTAL LOWER BURMA ...	1890-91	70,302	229	70,073	612	14	598	69,619	599	70,218	454	...	454	
		1891-92	70,843	360	70,488	454	111	343	70,077	179	70,256	411	164	575	
		Difference ...	+ 541	+ 131	+ 415	— 158	+ 97	— 255	+ 458	— 420	+ 38	— 43	+ 164	+ 121	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1891-92.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN.	Akyab	1890-91	8,466	...	8,466	431	...	431	8,215	431	8,646	251	...	251	
		1891-92	8,358	...	8,358	251	...	251	8,358	251	8,609	...	...	...	
		Difference ...	—108	...	—108	—180	...	—180	+143	—180	—37	—251	...	—251	
	Northern Arakan	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1890-91	7,060	...	7,060	1,405	194	1,211	7,060	1,405*	8,465	...	...	...	* Includes Rs. 175 supplementary assessment and Rs. 19 paid in excess by thugyis. † Supplementary assessment.
		1891-92	8,490	...	8,490	790†	...	790	8,490	790	9,280	...	...	...	
		Difference ...	+1,430	...	+1,430	—615	—194	—421	+1,430	—615	+815	...	...	...	
	Sandoway	1890-91	2,986	...	2,986	...	...	...	2,986	...	2,986	...	...	...	
		1891-92	3,707	...	3,707	...	...	...	3,707	...	3,707	...	...	...	
		Difference ...	+721	...	+721	...	...	...	+721	...	+721	...	...	...	
	Total Arakan ...	1890-91	18,512	...	18,512	1,836	194	1,642	18,261	1,836	20,097	251	...	251	
		1891-92	20,555	...	20,555	1,041	...	1,041	20,555	1,041	21,596	...	...	...	
		Difference ...	+2,043	...	+2,043	—795	—194	—601	+2,294	—795	+1,499	—251	...	—251	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1891-92*—continued.

Division.	District	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu.	Rangoon Town ...	1890-91	505	...	505	...	...	...	505	...	505	...	...	...	
		1891-92	405	...	405	...	...	...	405	...	405	...	...	...	
		Difference ...	—100	...	—100	...	...	...	—100	...	—100	...	...	...	
	Hanthawaddy ...	1890-91	95,640	...	95,640	1,753	...	1,753	89,600	1,753	91,353	6,040	...	6,040	
		1891-92	96,585	...	96,585	6,040	...	6,040	91,960	6,040	98,000	4,625	...	4,625	
		Difference ...	+945	...	+945	+4,287	...	+4,287	+2,360	+4,287	+6,647	—1,415	...	—1,415	
	Pegu ...	1890-91	62,320	...	62,320	13,070	...	13,070	54,222	13,070	67,292	8,098	...	8,098	
		1891-92	64,840	...	64,840	8,098	...	8,098	64,840	8,098	72,938	...	...	...	
		Difference ...	+2,520	...	+2,520	—4,972	...	—4,972	+10,618	—4,972	+5,646	—8,098	...	—8,098	
	Tharrawaddy ...	1890-91	84,521	88	84,433	...	...	...	84,348	...	84,348	85	...	85	
		1891-92	84,363	45	84,318	85	...	85	84,318	85	84,403	...	...	...	
		Difference ...	—158	—43	—115	+85	...	+85	—30	+85	+55	—85	...	—85	
	Prome ...	1890-91	20,496	...	20,496	115	...	115	20,789(b)	115	20,904	...	...	...	(b) Includes Rs. 293 paid in excess.
		1891-92	30,490	120	30,370	...	...	...	30,370	...	30,370	...	...	...	
		Difference ...	+9,994	+120	+9,874	—115	...	—115	+9,581	—115	+9,466	...	...	...	
	Total Pegu	1890-91	2,63,482	88	2,63,394	14,938	...	14,938	2,49,464	14,938	2,64,402	14,223	...	14,223	
		1891-92	2,76,683	165	2,76,518	14,223	...	14,223	2,71,893	14,223	2,86,116	4,625	...	4,625	
		Difference ...	+13,201	+77	+13,124	—715	...	—715	+22,429	—715	+21,714	—9,598	...	—9,598	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1891-92*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1890-91	9,20,573	...	9,20,573	16,565	...	16,565	9,11,258	16,565	9,27,823	9,315	...	9,315	
		1891-92	8,74,069	...	8,74,069	9,315	...	9,315	8,72,699	9,315	8,82,014	1,370	...	1,370	
		Difference ...	—46,504	...	—46,504	—7,250	...	—7,250	—38,559	—7,250	—45,809	—7,945	...	—7,945	
	Bassein	1890-91	1,77,649(a)	...	1,77,649	19,171	1,150	18,021	1,75,087	18,021	1,93,108	2,562	...	2,562	
		1891-92	1,77,700(b)	...	1,77,700	2,562	...	2,562	1,77,700	2,562	1,80,262	...	...	...	
		Difference ...	+51	...	+51	—16,609	—1,150	—15,459	+2,613	—15,459	—12,846	—2,562	...	—2,562	
	Henzada	1890-91	96,672	...	96,672	7,181	...	7,181	86,935	7,181	94,116	9,737	...	9,737	
		1891-92	95,371	...	95,371	9,737	...	9,737	95,371	9,737	1,05,108	...	...	...	
		Difference ...	—1,301	...	—1,301	+2,556	...	+2,556	+8,436	+2,556	+10,992	—9,737	...	—9,737	
	Thayetmyo	1890-91	1,209	...	1,209	...	...	...	1,209	...	1,209	...	...	...	
		1891-92	2,908	...	2,908	...	...	...	2,908	...	2,908	...	...	...	
		Difference ...	+1,699	...	+1,699	...	...	...	+1,699	...	+1,699	...	...	...	
	Total Irrawaddy	1890-91	11,96,103(a)	...	11,96,103	42,917	1,150	41,767	11,74,489	41,767	12,16,256	21,614	...	21,614	
		1891-92	11,50,048(b)	...	11,50,048	21,614	...	21,614	11,48,678	21,614	11,70,292	1,370	...	1,370	
		Difference ...	—46,055	...	—46,055	—21,303	—1,150	—20,153	—25,811	—20,153	—45,964	—20,24	...	—20,244	

(*a*) Includes Rs. 15,400 due after 31st March 1890 for the year 1889-90, also Rs. 8,805 collected before the transfer of the Lemyethna township, but excludes Rs. 14,100 for 1890-91 as it is not due till after 31st March 1891.
(*b*) Includes Rs. 14,100 for 1890-91 due after 31st March 1891, but excludes Rs. 8,805 collected before the transfer of Lemyethna township, and also excludes Rs. 7,250 for 1891-92 not due till after 31st March 1892.

FORM NO. XXII.—*Fishery Revenue Collections for the year 1891-92*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	1890-91	18,641	...	18,641	P3,177	...	3,177	14,600	3,177	17,777	4,041	...	4,041	
		1891-92	30,501	...	30,501	4,576	...	4,576	30,501	4,576	35,077	...	...	...	
		Difference ...	+11,860	...	+11,860	+1,399	...	+1,399	¶+15,901	+1,399	+17,300	—4,041	...	—4,041	
	Tavoy	1890-91	9,697	...	9,697	504	...	504	8,832	504	9,336	865	...	865	
		1891-92	8,191	...	8,191	974*	...	974	7,640	974	8,614	551	...	551†	
		Difference ...	—1,506	...	—1,506	+470	...	+470	—1,192	+470	—722	—314	...	—314	
	Mergui	1890-91	22,410‡	...	22,410	7,696	...	7,696	20,585	7,696	28,281	1,825	...	1,825	
		1891-92	26,445	...	26,445	1,825	...	1,825	23,792	1,825	25,617	2,653	...	2,653	
		Difference ...	+4,035	...	+4,035	—5,871	...	—5,871	+3,207	—5,871	—2,664	+828	...	+828	
	Toungoo	1890-91	17,129	250	16,879	...	...	...	16,879	...	16,879	...	...	...	
		1891-92	17,879	210	17,669	...	...	...	17,669	...	17,669	...	...	...	
		Difference ...	+750	—40	+790	...	...	...	+790	...	+790	...	...	...	
	Shwegyin	1890-91	90,778	955	89,823	15,704	...	15,704	78,891	15,704	94,595	10,932	...	10,932	
		1891-92	92,059	...	92,059	10,932	...	10,932	82,348	10,932	93,280	9,711	...	9,711	
		Difference ...	+1,281	—955	+2,236	—4,772	...	—4,772	+3,457	—4,772	—1,315	—1,221	...	—1,221	
	Salween	1890-91	125	...	125	...	...	...	125	...	125	...	...	...	
		1891-92	140	...	140	...	...	...	140	...	140	...	...	...	
		Difference ...	+15	...	+15	...	...	...	+15	...	+15	...	...	...	
	Total Tenasserim ...	1890-91	1,58,780	1,205	1,57,575	27,081	...	27,081	1,39,912	27,081	1,66,993	17,663	...	17,663	
		1891-92	1,75,215	210	1,75,005	18,307	...	18,307	1,62,090	18,307	1,80,397	12,915	...	12,915	
		Difference ...	+16,435	—995	+17,430	—8,774	...	—8,774	+22,178	—8,774	+13,404	—4,748	...	—4,748	
	GRAND TOTAL LOWER BURMA ...	1890-91	‖16,36,877	1,293	16,35,584	86,772	1,344	85,428	15,82,126§	85,622	16,67,748	53,751	...	53,751	
		1891-92	16,22,501	375	16,22,126‡	55,135	...	55,185	16,03,216	55,185	16,58,401	18,910	...	18,910	
		Difference ...	—14,376	—918	—13,458	—31,587	—1,344	—30,243	+21,090	—30,437	—9,347	—34,841	...	—34,841	

* Includes Rs. 109, subsequent assessment. † Since realized. ‡ Includes Rs. 385 subsequent assessment. § Includes Rs. 293 excess collections. ‖ Revised figures. P Includes Rs. 535 subsequent assessment.

FORM NO. XXIII.—*Fishery Revenue demand (distributed under different heads) for the year 1891-92.*

Division.	District.	Licenses on nets (inland fisheries.)				Licenses on nets or boats (sea fisheries.)				Leased inland fisheries.				Leased sea fisheries: turtle-banks, &c.				Total demand.	
		Number of licenses issued in		Gross demand in		Number of licenses issued in		Gross demand in		Number of leases issued or current in		Gross demand in		Number of leases issued or current in		Revenue demand in			
		1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	476	461	4,760	4,610	133	142	2,630	2,820	5	6	478	589	4	4	598	339	8,466	8,358
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	...	...	...	...	503	562	7,060	8,490	...	...	...	...	...	...	...	...	7,060	8,490
	Sandoway	43	67	430	670	117	159	1,200	1,670	...	...	...	...	15	15	1,356	1,367	2,986	3,707
	Total Arakan	519	528	5,190	5,280	753	863	10,890	12,980	5	6	478	589	19	19	1,954	1,706	18,512	20,555
Pegu.	Rangoon Town	...	...	...	...	*22	19	505	405	...	...	...	...	...	...	...	...	505	405
	Hanthawaddy	975	1,325	9,015	11,040	6	8	360	480	102	102	85,995	84,795	1	1	270	270	95,640	96,585
	Pegu	714	715	8,510	8,425	31	41	1,860	2,460	40	40	51,950	53,955	...	...	...	...	62,320	64,840
	Tharrawaddy	240	726	1,770	5,635	...	...	...	...	190	190	82,751	78,728	...	...	...	...	84,521	84,363
	Prome	558	581	5,110	5,690	...	...	...	...	93	91	15,386	24,800	...	...	...	...	20,496	30,490
	Total Pegu	2,487	3,347	24,405	30,790	*59	68	2,725	3,345	425	423	236,082	242,278	1	1	270	270	263,482	276,683

* Revised figures.

FORM NO. XXIII.—*Fishery Revenue demand (distributed under each different heads) for the year 1891-92*—concluded.

Division.	District.	Licenses on nets (inland fisheries).				Licenses on nets or boats (sea fisheries).				Leased inland fisheries.				Leased sea fisheries: turtle-banks, &c.				Total demand.	
		Number of licenses issued in		Gross demand in		Number of licenses issued in		Gross demand in		Number of leases issued or current in		Gross demand in		Number of leases issued or current in		Revenue demand in			
		1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	1,862	1,849	18,350	17,480	440	329	18,540	16,990	438	457	8,69,508	8,28,774	4	4	14,175	10,825	9,20,573	8,74,069
	Bassein	333*	420	2,634*	3,155	380*	780	13,720*	29,260	154	130	1,45,085*	1,29,400	9	9	16,210	15,885	* 1,77,649	1,77,709
	Henzada	410	563	4,186	5,432	...	...	...	...	178	177	92,141	89,594	1	1	345	345	96,672	95,371
	Thayetmyo	92	250	945	2,507	...	...	...	...	7	7	264	401	...	...	...	...	1,209	2,908
	Total Irrawaddy ...	2,697	3,082	26,115	28,574	820	1,109	32,260	46,250	797	771	11,06,998	10,48,169	14	14	30,730	27,055	11,96,103	11,50,048
Tenasserim.	Amherst	199	555	3,815	4,355	496	4,305	861	12,826	42	42	13,005	12,500	6	6	960	920	18,641	30,501
	Tavoy	...	...	...	...	704	509	4,407	3,311	...	...	...	...	12	11	5,290	4,880	9,697	8,191
	Mergui	...	...	...	...	1,894	1,830	21,650*	21,670	...	...	...	...	1	3	760	4,775	22,410	26,445
	Toungoo	188	302	1,550	2,480	...	...	...	...	68	60	15,579	15,399	...	...	...	...	17,129	17,879
	Shwegyin	428	563	3,450	4,825	14	29	155	355	171	173	87,173	86,879	...	...	...	...	90,778	92,059
	Salween	1	1	40	40	...	...	...	...	1	1	85	100	...	...	...	...	125	140
	Total Tenasserim ...	816	1,421	8,855	11,600	3,108	6,673	27,073	38,162	282	276	1,15,842	1,14,878	19	20	7,010	10,575	1,58,780	1,75,215
	GRAND TOTAL LOWER BURMA ...	6,519	8,378	64,565	76,244	4,740	8,713	72,948	1,00,737	1,509	1,476	14,59,400	14,05,914	53	54	39,964	39,606	16,36,877	16,22,501

* Revised figures.

FORM NO. XXIV.—*Salt Excise Revenue for the year 1891-92.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN...	Akyab	1890-91	3,475	...	3,475	625	...	625	1,998	625	2,623	1,477	...	1,477	
		1891-92	1,745	...	1,745	1,477	...	1,477	1,745	1,477	3,222	...	...	...	
		Difference	− 1,730	...	− 1,730	+ 852	...	+ 852	− 253	+ 852	+ 599	− 1,477	...	− 1,477	
	Northern Arakan	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1890-91	79,320	...	79,320	18,471	...	18,471	27,815	18,471	46,286	51,505	...	51,505	(a) Rs. 3 paid in on account of instalment due on 1st May. (b) Includes Rs. 10 supplementary assessment.
		1891-92	14,175	...	14,175	51,505	1,371	50,134	(a) 14,178	(b) 50,144	64,322	...	...	...	
		Difference	− 65,145	...	− 65,145	+ 33,034	+ 1,371	+ 31,663	− 13,637	+ 31,673	+ 18,036	− 51,505	...	− 51,505	
	Sandoway	1890-91	9,675	...	9,675	...	...	...	9,671	...	9,671	4	...	4	
		1891-92	6,210	...	6,210	4	...	4	6,210	4	6,214	...	...	...	
		Difference	− 3,465	...	− 3,465	+ 4	...	+ 4	− 3,461	+ 4	− 3,457	− 4	...	− 4	
	Total Arakan	1890-91	92,470	...	92,470	19,095	...	19,096	39,484	19,096	58,580	52,986	...	52,986	
		1891-92	22,130	...	22,130	52,986	1,371	51,615	22,133	51,625	73,758	...	...	...	
		Difference	− 70,340	...	− 70,340	+ 33,890	+ 1,371	+ 32,519	− 27,351	+ 32,529	+ 55,178	− 52,986	...	− 52,986	
PEGU ...	Hanthawaddy	1890-91	7,417	...	7,417	...	...	...	7,417	...	7,417	...	...	...	
		1891-92	(c) 8,350	...	8,350	...	...	...	8,350	...	8,350	...	...	...	
		Difference	+ 933	...	+ 933	...	...	...	+ 933	...	+ 933	...	...	...	
	Pegu	1890-91	400	...	400	200	...	200	400	200	600	...	...	...	
		1891-92	480	...	480	80*	...	80	480	80	560	...	...	...	* Assessed after 31st March 1891.
		Difference	+ 80	...	+ 80	− 120	...	− 120	+ 80	− 120	− 40	...	...	...	
	Total Pegu	1890-91	7,817	...	7,817	200	...	200	7,817	200	8,017	...	...	...	
		1891-92	8,830	...	8,830	80	...	80	8,830	80	8,910	...	...	...	
		Difference	+ 1,013	...	+ 1,013	− 120	...	− 120	+ 1,013	− 120	+ 893	...	...	...	

(c) Excludes Revenue not due till 30th June.

FORM NO. XXIV.—*Salt Excise Revenue for the year 1891-92*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 5 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1890-91	1,058	...	1,058	...	...	...	1,058	...	1,058	...	...	...	
		1891-92	2,100	...	2,100	...	...	...	2,100	...	2,100	...	...	...	
		Difference	+ 1,042	...	+ 1,042	...	...	...	+ 1,042	...	+ 1,042	...	...	...	
	Bassein	1890-91	37,620(a)	...	37,620	...	...	...	37,620	...	37,620	...	...	...	
		1891-92	53,406(b)	...	53,406	...	...	...	53,406	...	53,406	...	...	...	
		Difference	+ 15,786	...	+ 15,786	...	...	..	+ 15,786	...	+ 15,786	...	...	...	
	Henzada	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	50(c)	...	50	...	...	...	50	...	50	...	...	...	
		Difference	+ 50	...	+ 50	...	...	...	+ 50	...	+ 50	..	...	...	
	Thayetmyo	1890-91	...	...	...	...	...	...	...	...	...		...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Irrawaddy	1890-91	38,678	...	38,678	...	...	...	38,678	...	38,678	...	...	...	
		1891-92	55,556	...	55,556	...	...	...	55,556	...	55,556	...	...	...	
		Difference	+ 16,878	...	+ 16,878	...	...	...	+ 16,878	...	+ 16,878	...	...	...	

(*a*) Includes Rs. 29,300 for 1889-90 due after 31st March 1890. Also includes Rs. 8,320 for 1890-91 due in that year but excludes Rs. 38,740 for 1890-91 which were not due till after the 31st March 1891.
(*b*) Includes Rs. 38,730 for 1890-91 due after 31st March 1891. Also includes Rs. 14,666 for 1891-92 due in that year excludes Rs. 25,934 for 1891-92 not due till after 31st March 1892.
(*c*) Proceeds of confiscated salt.

FORM NO. XXIV.—*Salt Excise Revenue for the year 1891-92*—concluded.

Division.	District.	Years.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM.	Amherst	1890-91	36,933	...	36,933	12,308	...	12,308	27,680	12,308	39,988	9,253	...	9,253	(a) Rs. 2,000 subsequent assessment.
		1891-92	45,458	...	45,458	(a) 11,253	...	11,253	45,458	11,253	56,711	...	...	...	
		Difference	+ 8,525	...	+ 8,525	— 1,055	...	— 1,055	+ 17,778	— 1,055	+ 16,723	— 9,253	...	— 9,253	
	Tavoy	1890-91	9,665	...	9,665	16,318	...	16,318	9,236	11,817	21,053	429	4,501	4,930	(b) Includes Rs. 170 additional assessment.
		1891-92	29,950	...	29,950	(b) 5,100	1,667	3,433	29,950	3,433	33,383	...	...	...	
		Difference	+ 20,285	...	+ 20,285	— 11,218	+ 1,667	— 12,885	+ 20,714	— 8,384	+ 12,330	— 429	— 4,502	— 4,930	
	Mergui	1890-91	150	...	150	...	...	...	150	...	150	...	...	...	
		1891-92	500	...	500	...	...	...	500	...	500	...	...	...	
		Difference	+ 350	...	+ 350	...	...	...	+ 350	...	+ 350	...	...	...	
	Toungoo	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Shwegyin	1890-91	4,220	...	4,220	2,074	...	2,074	3,185	1,959	5,144	1,035	115	1,150	
		1891-92	3,690	...	3,690	1,150	...	1,150	3,589	1,150	4,739	101	...	101	
		Difference	— 530	...	— 530	— 924	...	— 924	+ 404	— 809	— 405	— 934	— 115	— 1,049	
	Salween	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	
		1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim	1890-91	50,968	...	50,968	30,700	...	30,700	40,251	26,084	66,335	10,717	4,636	15,353	
		1891-92	79,598	...	79,598	17,503	1,667	15,836	79,497	15,836	95,333	101	...	101	
		Difference	+ 28,630	...	+ 28,630	— 13,197	+ 1,667	— 14,864	+ 39,246	— 10 248	+ 28,998	— 10,616	— 4,616	— 15,232	
	Grand Total Lower Burma	1890-91	1,89,933	...	1,89,933	49,996	...	49,996	1,26,230	45,380	1,71,610	63,703	4,616	68,319	
		1891-92	1,66,114	...	1,66,114	70,569	3,038	67,531	1,66,016	67,541	2,33,557	101	...	101	
		Difference	— 23,819	...	— 23,819	+ 20,573	+ 3,038	+ 17,535	+ 39,786	+ 22,161	+ 61,947	— 63,602	— 4,616	— 68,218	

FORM NO. XXV.—*Salt Excise Revenue.*

Division.	District.	Year.	Licenses on cauldrons. Number of licenses.	Licenses on cauldrons. Rate per cauldron.	Licenses on cauldrons. Demand.	Licenses on earthenpots. Number of licenses.	Licenses on earthenpots. Rate per earthenpot.	Licenses on earthenpots. Demand.	Total demand.
1	2	3	4	5	6	7	8	9	10
				Rs. A. P.	Rs.		Rs. A. P.	Rs.	Rs.
Arakan.	Akyab	1890-91 ...	...	...	...	484(*a*)	5 0 0	3,475	3,475
		1891-92 ...	...	...	...	206*	5 0 0	1,745	1,745
	Northern Arakan ...	1890-91 ...	...	...	...	...	...	...	...
		1891-92 ...	...	...	...	...	...	...	...
	Kyaukpyu ...	1890-91 ...	...	200 0 0	...	294(*b*)	10 0 0	79,320	79,320
		1891-92 ...	...	200 0 0	...	112 (*c*)	10 0 0	14,175	14,175
	Sandoway ...	1890-91 ...	6	25 0 0	150	1,905	5 0 0	9,525	9,675
		1891-92 ...	...	25 0 0	...	1,242	5 0 0	6,210	6,210
	Total	1890-91 ...	6	...	150	2,683	...	92,320	92,470
		1891-92 ...	...	...	...	1,560	...	22,130	22,130
Pegu.	Hanthawaddy ...	1890-91 ...	29†	100 0 0	3,260	9	15 0 0	135	3,395(*d*)
			9	40 0 0					
		1891-92 ...	92	100 0 0	9,200	...	...	...	9,200(*d*)
	Pegu ...	1890-91 ...	10	40 0 0	400	...	...	...	400
		1891-92 ...	12	40 0 0	480	...	...	...	480
	Total	1890-91 ...	48	...	3,660	9	...	135	3,795
		1891-92 ...	104	...	9,680	...	...	...	9,680
Irrawaddy.	Thôngwa ...	1890-91 ...	15	22 8 0	1,058	...	...	...	1,058
		1891-92 ...	11	100 0 0	2,100	...	...	...	2,100
	Bassein ...	1890-91 ...	...	...	...	28	20 0 0	47,060	47,060
		1891-92 ...	...	...	...	20	20 0 0	40,600	40,600
	Henzada ...	1890-91 ...	...	...	...	...	...	...	...
		1891-92 ...	...	...	...	...	...	...	...
	Thayetmyo ...	1890-91 ...	...	...	...	...	...	...	...
		1891-92 ...	...	...	...	...	...	...	...
	Total	1890-91 ...	15	...	1,058	28	...	47,060	48,118
		1891-92 ...	11	...	2,100	20	...	40,600	42,700
Tenasserim.	Amherst ...	1890-91 ...	368	20 0 0	36,523	28	5 0 0	410	36,933
				75 0 0			20 0 0		
				10 0 0					
		1891-92 ...	542	5 0 0	44,988	47	5 0 0	470	45,458
				20 0 0			20 0 0		
				75 0 0					
	Tavoy ...	1890-91 ...	22	50 0 0	1,950	42	5 0 0	7,715	9,665
		1891-92 ...	54	50 0 0	5,000	120	5 0 0	24,950	29,950
	Mergui ...	1890-91 ...	3	50 0 0	150	...	...	...	150
		1891-92 ...	10	50 0 0	500	...	...	...	500
	Toungoo ...	1890-91 ...	...	...	...	...	...	...	...
		1891-92 ...	...	...	...	...	...	...	...
	Shwegyin ...	1890-91 ...	35	20 0 0	700	704	5 0 0	3,520	4,220
		1891-92 ...	65	20 0 0	1,300	478	5 0 0	2,390	3,690
	Salween ...	1890-91 ...	...	...	...	...	...	...	...
		1891-92 ...	...	...	...	...	...	...	...
	Total	1890-91 ...	428	...	39,323	774	...	11,645	50,968
		1891-92 ...	671	...	51,788	645	...	27,810	79,598
	Grand Total, Lower Burma.	1890-91 ...	497	...	44,191	3,494	...	1,51,160	1,95,351
		1891-92 ...	786	...	63,568	2,225	...	90,540	1,54,108

* 349 earthenpots.
(*a*) Revised figures 695 pots.
(*b*) 7,932 earthenpots.
† Number of cauldrons.
(*c*) 1931 pots.
(*d*) Includes Revenue not due till 30th June.

FORM NO. XXVI.—*Minor Forest Produce.*

Division.	District.	1890-91.	1891-92.	Difference.	Percentage of difference.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
ARAKAN ...	Akyab	44	24	− 20	− 45·45	
	Northern Arakan	...	...	...	...	
	Kyaukpyu	139	159	+ 20	+ 14·39	
	Sandoway	263	240	− 23	− 8·75	
	Total ...	446	423	− 23	− 5·16	
PEGU ...	Rangoon Town	...	...	...	...	
	Hanthawaddy	...	...	...	...	
	Pegu	...	...	...	...	
	Tharrawaddy	95	80	− 15	− 15·79	
	Prome	1,169	123	− 1,046	− 89·48	
	Total ...	1,264	203	− 1,061	− 83·94	
IRRAWADDY ...	Thôngwa	458	552	+ 94	+ 20·52	
	Bassein	928	885	− 43	− 4·63	
	Henzada	...	...	...	...	
	Thayetmyo	19,719*	2,028	− 17,691	− 89·72	
	Total ...	21,105	3,465	− 17,640	− 83·58	
TENASSERIM ...	Amherst	1,345	2,561	+ 1,216	+ 90·41	
	Tavoy	1,350	1,350	...	...	
	Mergui	26,264	26,105	− 159	− 0·61	
	Toungoo	146	248	+ 102	+ 69·86	
	Shwegyin	206	545	+ 339	+ 164·56	
	Salween	...	14	+ 14	...	
	Total ...	29,311	30,823	+ 1,512	+ 5·16	
	GRAND TOTAL, LOWER BURMA ...	52,126*	34,914	− 17,212	− 33·02	

* Revised figures.

FORM NO. XXVIA.—*Postage and Telegraph Stamps revenue and Miscellaneous revenue for the year 1891-92.*

Division.	District.	Revenue from postage stamps.	Revenue from telegraph stamps.	Miscellaneous revenue.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	Akyab	11,087 0 0	26,650 0 0	2,598 0 0
	Northern Arakan	...	...	...
	Kyaukpyu...	2,170 0 0	165 0 0	18,287 0 0
	Sandoway	1,861 0 0	171 0 0	330 0 0
	Total ...	15,118 0 0	26,986 0 0	21,215 0 0
PEGU ...	Rangoon Town	1,91,245 0 4	4,22,117 10 0	12,935 5 0
	Hanthawaddy	...	...	35,303 11 11
	Pegu	6,318 14 3	...	13,033 7 6
	Tharrawaddy	6,521 0 0	...	37,100 0 0
	Prome	6,728 0 0	4,599 0 0	60,406 8 6
	Total ...	2,10,812 14 7	4,26,716 10 0	1,58,779 0 11
IRRAWADDY ...	Thôngwa	8,383 14 9	...	45,698 14 2
	Bassein	11,289 3 9	12,339 14 0	46,281 13 5
	Henzada	7,626 0 6	6,951 12 0	49,647 0 1
	Thayetmyo	10,623 0 0	16,360 0 0	21,847 0 0
	Total ...	37,922 3 0	35,651 10 0	1,63,474 11 8
TENASSERIM ...	Amherst	28,527 0 0	29,582 0 0	8,584 0 0
	Tavoy	1,644 0 0	2,697 0 0	13,538 9 2
	Mergui	1,517 3 3	...	4,704 0 0
	Coungoo	10,694 5 0	7,236 0 0	15,284 8 9
	Shwegyin	5,459 0 0	1,347 0 0	6,509 6 0
	Salween	221 0 0	...	738 4 8
	Total ...	48,062 8 3	40,862 0 0	49,358 6 7
	GRAND TOTAL LOWER BURMA ...	3,11,915 9 10	5,30,216 4 0	3,92,827 3 2

FORM NO. XXVII.—*Supplementary Statement of Remissions and Outstandings up to 30th June 1892.*

Division.	District.	Head of revenue.	Balance uncollected on 31st March 1892 on account of			Remissions up to 30th June 1892 on			Collections up to 30th June 1892 on			Uncollected up to 30th June 1892 from			Remarks.
			Net demand.	Net previous outstandings.	Total uncollected.	Net demand.	Net previous outstandings.	Total net remissions.	Net demand.	Net previous outstandings.	Total collections.	Net demand.	Net previous outstandings.	Total uncollected.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Sandoway ..	Capitation tax	...	48	48	...	26	26	...	22	22	...	...	...	Arrears of past 12 years re-assessed during 1890-91 and 1891-92.
Pegu.	Rangoon Town Lands.	Land revenue	18	7	25	...	...	...	18	...	18	...	7	7	
		Land-rate in lieu of capitation-tax.	411	164	575	44	164	208	367	...	367	...	...	...	
	Hanthawaddy	Land revenue	2,282	...	2,282	138	...	138	2,144	...	2,144	...	...	...	
		Fishery	4,920(a)	...	4,920	...	...	...	4,920	...	4,920	...	...	...	(a) Includes Rs. 295 net tax realized since the 31st March 1892.
		Salt tax	2,225	...	2,225	...	...	...	2,225	...	2,225	...	...	...	(b) This revenue did not fall due till after the 31st March 1892 and was collected during the month of April 1892.
	Pegu ...	Land revenue	124*	...	124	...	...	...	124	...	124	...	...	...	
		Fishery	90*	...	90	...	...	...	90	...	90	...	...	...	
		Salt tax	40*	...	40	...	...	...	40	...	40	...	...	...	
	Tharrawaddy...	Land revenue	1,076	...	1,076	...	...	...	...	...	...	1,076	...	1,076	
	Prome ...	Land revenue	6,051	...	6,051	804	...	804	5,143	...	5,143	104	...	104	
	Total Pegu...	Land revenue	9,551	7	9,558	942	...	942	7,429	...	7,429	1,180	7	1,187	
		Land-rate in lieu of capitation tax.	411	164	575	44	164	208	367	...	367	...	...	...	
		Fishery	5,010	...	5,010	...	...	...	5,010	...	5,010	...	...	...	
		Salt tax	2,265	...	2,265	...	...	...	2,265	...	2,265	...	...	...	
		Total ...	17,237	171	17,408	986	164	1,150	15,071	...	15,071	1,180	7	1,187	
Irrawaddy.	Thôngwa ...	Fishery	1,370	...	1,370	...	...	...	1,370	...	1,370	...	...	...	
	Henzada ...	Capitation tax	...	577	577	...	...	...	...	...	...	...	577	577	
	Thayetmyo ...	Land revenue	518	...	518	...	...	...	518	...	518	...	...	...	
	Total Irrawaddy.	Fishery	1,370	...	1,370	...	...	...	1,370	...	1,370	...	...	...	
		Capitation tax	...	577	577	...	...	...	...	...	...	...	577	577	
		Land revenue	518	...	518	...	...	...	518	...	518	...	...	...	
		Total ...	1,888	577	2,465	...	...	...	1,888	...	1,888	...	577	577	

* Supplementary assessments.

FORM NO. XXVII.—*Supplementary Statement of Remission and Outstanding up to 30th June 1892*—concluded.

Division.	District.	Heads of revenue.	Balance uncollected on 31st March 1892 on account of			Remissions up to 30th June 1892 of			Collections up to 30th June 1892 of			Uncollected up to 30th June 1892 from			Remarks.
			Net demand.	Net previous outstandings.	Total uncollected.	Net demand.	Net previous outstandings.	Net remissions.	Net demand.	Net previous outstandings.	Net collections.	Net demand.	Net previous outstandings.	Total uncollected.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	Land revenue	496(a)	2,242	2,648	156	...	156	250	...	250	...	2,242(b)	2,242	(a) Includes Rs. 228 amount erroneously paid in excess. (b) Embezzled by the Kyaikparan thugyi.
	Tavoy	Fishery tax	1,447(a)	...	1,447	...	...	...	1,447	...	1,447	...	...	...	(a) Includes Rs. 896 additional assessment. (b) Additional assessment.
		Salt tax	200(b)	...	200	...	...	...	200	...	200	...	...	...	
	Mergui	Fishery tax	4,423(a)	...	4,423	...	...	...	4,413	...	4,413	10	...	10	(a) Rs. 1,770 subsequent assessment since collected.
	Shwegyin	Land revenue	458(a)	...	458	...	...	...	458	...	458	...	...	...	(a) Rs. 45 additional assessment.
		Fishery tax	9,711	...	9,711	...	...	...	9,711	...	9,711	...	...	...	
		Salt tax	211(a)	...	211	...	...	...	110	...	110	101	...	101	(a) Rs. 110 additional assessment.
	Total Tenasserim.	Land revenue	864	2,242	3,106	156	...	156	708	...	708	...	2,242	2,242	
		Fishery tax	15,581	...	15,581	...	...	...	15,571	...	15,571	10	...	10	
		Salt tax	411	...	411	...	...	...	310	...	310	101	...	101	
		Total	16,856	2,242	19,098	156	...	156	16,589	...	16,589	111	2,242	2,353	
	Grand Total, Lower Burma	Land revenue	10,933	2,249	13,182	1,098	...	1,098	8,655	...	8,655	1,180	2,249	3,429	
		Capitation tax	...	625	625	...	26	26	...	22	22	...	577	577	
		Land-rate in lieu of capitation tax.	411	164	575	44	164	208	367	...	367	...	...	...	
		Fishery	21,961	...	21,961	...	...	...	21,951	...	21,951	10	...	10	
		Salt tax	2,676	...	2,676	...	...	...	2,575	...	2,575	101	...	101	
		Grand Total	35,981	3,038	39,019	1,142	190	1,332	33,548	22	33,570	1,291	2,826	4,117	

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1891-92.*

Division.	District.	Head of revenue.	Total number of persons paying revenue (or tax).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sale of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
ARAKAN	Akyab	Land revenue	84,359	10,21,984	1069	347	430	37	814	664	·79	85	...	15,668	15,192
		Capitation-tax	87,515	3,53,325	278	1,160	18	13	1,191	1,039	1·19	442	...	5,321	4,846
	Northern Arakan	Land revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
		Capitation-tax	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	Land revenue	1,00,780	1,62,758	1,313	101	377	22	500	1,271	1·26	120	...	3,227	2,996
		Capitation-tax	37,002	1,60,947	219	1,604	47	9	1,660	1,588	4·26	510	11	7,855	6,835
		Net-tax	562	8,490	...	...	1	...	1	1	·18	1	...	10	10
		Salt revenue	112	14,175	46	5	...	1	6	40	35·71	5	...	7,942	6,582
		Excise revenue	43	11,810	1	...	1	...	1	1	2·32	...	...	49	49
	Sandoway	Land revenue	18,190	73,582	28	1	23	...	26	26	·14	1	...	146	146
		Capitation-tax	16,979	66,957	351	152	...	...	152	152	·90	117	...	1,611	1,269
	Total Arakan	Land revenue	203,329	1,258,324	2,410	449	832	59	1,340	1,961	·96	206	...	19,041	18,334
		Capitation-tax	141,496	5,75,229	848	2,916	65	22	3,003	2,779	1·96	1,069	11	14,787	12,950
		Net-tax	562	8,490	...	...	1	..	1	1	·18	1	...	10	10
		Salt revenue	112	14,175	46	5	...	1	6	40	35·71	5	...	7,942	6,582
		Excise revenue	43	11,810	1	...	1	...	1	1	2·32	..	...	49	49
	Rangoon Town	Land revenue	1,167	12,031	28	...	6	...	6	6	0·51	...	...	1,526	1,526
PEGU	Hanthawaddy	Land revenue	31,453	11,26,228	590	1	284	145	430	319	1·01	...	...	29,890	28,826
		Capitation	61,443	2,56,413	121	55	...	...	55	34	·06	34	...	1,257	1,182
		Fishery revenue	103	85,065	25	1	2	17	20	17	16·50	1	...	9,630	9,128
	Pegu	Land revenue	27,996	14,88,180	6,621	25	119	55	199	132	0·47	17	...	25,960	22,809
		Capitation	72,425	2,90,855	1,212	272	51	46	369	274	0·38	136	...	6,826	3,727
		Other taxes	304	2,40,746	163	43	39	11	92	84	27·63	48	...	27,086	25,595

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1891-92*—continued.

Division.	District.	Head of revenue.	Total number of persons paying revenue (or tax).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the recovery of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sales of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
PEGU—concluded.	Tharrawaddy	Land revenue	59,157	584,024	265	04	76	44	214	170	0·29	33	...	1,525	1,045
		Capitation-tax	71,423	318,507	487	331	174	110	615	505	0·07	115	...	1,651	1,176
		Fishery revenue	192	84,363	26	11	...	...	11	11	5·73	11	...	8,067	8,067
	Prome	Land revenue	102,297	331,232	1,663	85	227	83	395	307	0·30	...	...	1,416	1,259
		Capitation-tax	73,057	298,967	515	100	...	...	100	91	0·12	91	...	4,929	4,148
		Land rate in lieu of capitation-tax	4,876	18,386	174	1	...	...	1	...	...	...	...	766	644
		Other taxes	8,410	70,829	121	1	14	1	16	13	0·19	13	...	175	144
	Total, Pegu	Land revenue	222,070	35,41,695	9,167	205	712	327	1,244	934	0·42	50	...	59,417	55,465
		Capitation-tax	278,308	11,62,742	2,335	758	225	156	1,139	904	0·32	376	...	14,603	10,233
		Land rate in lieu of capitation-tax	4,876	18,386	174	1	...	...	1	...	...	...	...	766	644
		Other taxes	8,714	311,569	284	43	53	12	108	97	1·11	61	...	27,261	25,742
		Fishery revenue	295	169,428	51	12	2	17	31	28	9·49	12	...	17,697	17,195
IRRAWADDY	Thôngwa	Land revenue	55,185	12,99,692	356	393	164	4	561	471	0·85	93	...	106,359	106,359
		Capitation-tax	96,835	413,135	129	248	43	1	292	248	0·26	144	...	21,037	21,037
		Fishery revenue	26,398	874,069	511	269	130	9	408	352	1·34	153	...	297,944	297,944
	Bassein	Land revenue	54,722	935,235	43	114	11	...	125	125	0·23	85	...	2,868	2,646
		Capitation-tax	78,690	348,525	94	123	18	...	141	141	0·18	74	...	1,610	1,326
		Land ratein lieu of capitation-tax	3,479	16,687	...	172	7	7	186	172	4·94	172	...	3,418	3,418
		Fishery revenue	1,131	177,700	235	4	38	1	43	42	3·71	4	...	121,984	122,749
		Excise revenue	101	96,512	70	...	1	...	1	1	0·99	...	...	21,578	21,578
	Henzada	Land revenue	62,703	713,364	389	9	124	1	134	153	0·24	129	...	1,901	1,901
		Capitation-tax	90,477	403,387	199	144	4	...	148	104	0·11	97	...	1,304	1,304
		Fishery revenue	641	95,371	133	4	100	1	105	48	7·49	21	...	21,325	21,345

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1891-92*—continued.

Division.	District.	Head of revenue.	Total number of persons paying revenue (or tax).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sales of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs. A. P.	Rs. A. P.
IRRAWADDY—concluded.	Thayetmyo	Land revenue	65,780	1,10,511	64	272	49	1	322	91	0·13	17	...	775 0 0	403 0 0
		Capitation-tax	38,783	1,33,622	421	34	60	...	94	152	0·35	20	...	968 0 0	805 0 0
		Land rate	2,278	8,678	87	...	8	3	11	8	0·39	...	...	477 0 0	477 0 0
		Other taxes	2,532	10,235	277	...	34	14	48	34	1·34	...	...	1,144 0 0	947 0 0
	Total Irrawaddy ...	Land revenue	238,390	30,58,802	852	788	348	6	1,142	840	0·35	324	...	1,11,903 0 0	1,11,309 0 0
		Capitation-tax	304,785	12,98,669	843	549	125	1	675	645	0·21	335	...	24,909 0 0	24,462 0 0
		Land rate in lieu of capitation-tax.	5,757	25,395	87	172	15	10	197	180	3·13	172	...	3,895 0 0	3,895 0 0
		Other taxes	2,532	10,235	277	...	34	14	48	34	1·34	...	...	1,144 0 0	947 0 0
		Fishery revenue ...	28,170	11,47,140	879	277	268	11	556	442	1·57	178	...	4,42,253 0 0	4,42,038 0 0
		Excise	101	96,512	70	...	1	...	1	1	0·99	...	...	21,578 0 0	21,578 0 0
	Amherst ...	Land revenue	70,282	7,51,720	869	68	239	...	307	282	0·40	48	...	23,215 0 0	21,958 0 0
		Capitation-tax	75,523	3,22,116	1,230	584	21	1	606	389	0·52	250	...	5,815 0 0	5,815 0 0
		Salt tax	589	45,458	2	...	3	3	6	3	0·50	...	...	150 0 0	150 0 0
		Fishery revenue ...	5,908	30,501	...	...	...	...	...	...	...	...	...	...	...
	Tavoy ...	Land revenue	33,801	1,36,248	328	15	67	61	143	127	0·52	3	...	802 3 0	703 0 0
		Capitation-tax	20,410	64,762	154	96	24	10	130	120	0·59	42	...	393 0 0	274 0 0
TENASSERIM ...	Mergui ...	Land revenue	17,565	98,751	16	...	...	...	...	...	...	...	...	141 10 5	95 5 0
		Capitation-tax	16,545	41,750	53	...	...	...	...	...	...	...	...	134 8 0	49 0 0
	Toungoo ...	Land revenue	17,463	93,793	70	...	...	...	...	...	...	...	...	377 9 0	377 9 0
		Capitation-tax	27,743	93,418	105	9	3	1	13	9	0·03	...	...	410 0 0	410 0 0
		Land rate	2,575	10,671	297	41	33	11	85	41	1·59	...	...	341 7 9	341 7 9
		Fishery revenue ...	362	17,899	1	...	...	...	...	...	...	...	...	10 0 0	10 0 0
		Tax on leased lands ...	87	466	2	1	1	...	2	2	2·30	...	...	9 13 0	9 13 0

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1891-92*—concluded.

Division.	District.-	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whom process issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sales of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs. A. P.	Rs. A. P.
TENNASSERIM—concluded.	Shwegyin	Land revenue	29,011	3,16,678	524	189	64	...	253	253	0·87	158	...	3,619 14 0	2,938 5 0
		Capitation-tax	41,041	1,51,222	258	125	11	...	136	136	0·33	116	11	1,918 12 0	1,326 4 0
		Fishery revenue	765	92,059	34	56	43	...	99	99	12·94	10	...	29,146 0 0	29,146 0 0
	Total, Tenasserim	Land revenue	1,68,122	13,97,190	1,807	272	370	61	703	712	0·42	209	...	28,156 4 5	25,262 3 0
		Capitation-tax	1,81,262	6,73,268	1,800	814	59	12	885	654	0·36	408	11	8,671 4 0	7,874 4 0
		Land-rate	2,575	10,671	297	41	33	11	85	41	1·59	...	...	341 7 9	341 7 9
		Fishery revenue	7,935	1,40,439	35	56	43	...	99	99	1·41	10	...	29,156 0 0	29,156 0 0
		Salt-tax	589	45,458	2	...	3	3	6	3	0·51	...	...	150 0 0	150 0 0
		Tax on leased lands	87	466	2	1	1	...	2	2	2·30	...	...	9 13 0	9 13 0
	GRAND TOTAL, LOWER BURMA.	Land revenue	8,31,911	92,56,011	14,236	1,714	2,262	453	4,429	4,447	0·53	789	...	2,18,517 4 5	2,10,370 3 0
		Capitation-tax	9,05,851	37,11,908	5 826	5,037	474	191	5,702	4,932	0·55	2,188	22	63,030 4 0	55,519 4 0
		Net-tax	562	8,490	...	...	1	...	1	1	0·18	1	...	10 0 0	10 0 0
		Salt revenue	701	59,633	48	5	3	4	12	43	6·13	5	...	8,092 0 0	6,732 0 0
		Excise revenue	444	1,08,322	71	...	2	...	2	2	1·39	...	...	21,627 0 0	21,627 0 0
		Land rate in lieu of capitation-tax	13,208	54,422	538	214	48	21	283	221	1·67	172	...	5,002 7 9	4,880 7 9
		Fishery revenue	35,500	14,57,007	965	345	313	28	686	569	1·60	200	...	4,89,106 0 0	4,88,389 0 0
		Other-taxes	11,246	3,21,804	561	43	87	26	156	131	1·16	61	...	28,405 0 0	26,689 0 0
		Tax on leased lands	87	466	2	1	1	...	2	2	2·30	...	...	9 13 0	9 13 0
		Total ...	17,99,210	1,49,78,063	22,267	7,359	3,191	723	11,273	10,398	0·58	3,416	22	8,33,799 13 2	8,14,226 11 9

FORM NO. XXIXA.—*Grants made under the Waste-land Rules issued before the coming into force of the Burma Land and Revenue Act, 1876, for the year 1891-92.*

Division.	District.	Number of grants.	Total area of grants.	Paying revenue in 1890-91.			Paying revenue in 1891-92.			Difference.			Remarks.
1		3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	No.	Area.	Rs.	No.	Area.	Rs.	No.	Area.	Rs.	
ARAKAN	Akyab	23	65,990	22	50,862	26,919	22	50,862	26,019	...	...	...	Settled grants.
		23	26,761	22	17,813	19,335	21	15,888	19,715	—1	—1,925	+380	Unsettled grants; one resumed and four had to pay at enhanced rates during the year.
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	3	1,373	1	148	236	3	1,313	504	+2	+1,165	+268	
	Sandoway	1	452	1	452	113	1	452	113	...	...	...	
	Total	50	94,576	46	69,275	45,703	47	68,515	46,351	+1	—760	+648	
PEGU	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	22	17,352	11	5,238	5,332	16	8,897	6,643	+5	+3,659	+1,311	
	Pegu	26	40,407	19	19,684	18,352	23	22,511	19,247	+4	+2,827	+895	
	Tharrawaddy	...	...	...	...	...	...	...	...	...	...	...	
	Prome	1	99	...	...	...	...	...	...	...	...	...	
	Total	49	57,858	30	24,922	23,684	39	31,408	25,890	+9	+6,486	+2,206	
IRRAWADDY	Thôngwa	1	1,379(a)	...	...	...	1	1,379	2,179	+1	+1,379	+2,179	(a) Revised figures.
	Bassein	...	...	...	...	...	...	...	...	...	...	...	
	Henzada	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo	...	...	...	...	...	...	...	...	...	...	...	
	Total	1	1,379	...	...	...	1	1,379	2,179	+1	+1,379	+2,179	
TENASSERIM	Shwegyin	4	4,966	...	...	...	...	...	...	...	...	...	Freehold.
	Total	4	4,966	...	...	...	...	...	...	...	...	...	
	GRAND TOTAL, LOWER BURMA	104	158,779	76	94,197	69,387	87	101,302	74,420	+11	+7,105	+5,033	

FORM NO. XXIX-B.—*Area of Grants as yet unassessed to Revenue (potta grants) for the year 1891-92.*

Division.	District.	Area of grants still exempt from assessment in 1891-92.		Total area granted and still exempt from assessment in 1891-92.	Area of land in column 5 which falls under assessment in																	
		Given before the rules under the Land and Revenue Act came into operation.	Given after the rules under the Land and Revenue Act came into operation.		1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.	1900-01.	1901-02.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	1909-10.	1916-17.	1923-24.	Free-holders.
1	2	3	4	5	6																	
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Arakan ...	Akyab ...	...	9,935	9,935	2,290	2,053	1,312	2,160	1,090	806	89	...	...	...	2	47	...	50	36	...	...	...
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	...	1,929	1,929	267	665	514	146	230	10	12	60	23	...	...	2	...	...	...	...	...	...
	Sandoway ...	...	389	389	115	130	63	76	...	2	...	3	...	...	...	...	...	...	...	...	...	...
	Total ...	...	12,253	12,253	2,672	2,848	1,889	2,382	1,320	818	101	63	23	...	2	49	...	50	36	...	...	...
Pegu ...	Rangoon Town ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	8,455	28,235	36,690	4,853	9,490	9,932	6,662	1,813	2,346	519	895	...	160	...	10	...	...	10	...	...	...
	Pegu ...	...	15,058	15,058	7,093	5,446	1,307	696	86	325	105	...	...	...	...	...	...	...	...	...	...	...
	Tharrawaddy ...	...	6,446	6,446	1,690	1,410	1,920	690	465	207	146	8	...	...	...	...	...	...	...	...	...	...
	Prome ...	...	3,170	3,170	1,183	1,310	385	266	24	2	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	8,455	52,909	61,364	14,729	17,656	13,544	8,314	2,388	2,880	770	903	...	160	...	10	...	...	10	...	...	...
Irrawaddy ...	Thôngwa ...	...	38,217	38,217	14,286	13,767	4,461	2,523	2,170	443	345	28	47	136	8	3	...	...	...	...	...	...
	Basseïn ...	...	10,619	10,619	3,370	2,803	2,630	944	692	81	81	18	...	...	...	...	...	...	...	...	...	...
	Henzada ...	...	3,056	3,056	602	1,079	659	231	342	76	67	...	...	...	...	...	...	...	...	...	...	...
	Thayetmyo ...	...	155	155	96	...	...	36	12	...	...	...	21	...	...	...	...	...	...	...	...	...
	Total ...	...	52,047	52,047	18,354	17,649	7,750	3,724	3,216	600	493	46	68	136	8	3	...	...	...	...	...	...
Tenasserim ...	Amherst	... 284	15,209	15,209	3,796	4,347	2,268	3,027	904	258	180	108	116	24	13	43	22	13	...	...	...	...
	Tavoy	1,666	1,944	252	242	267	195	136	75	38	5	1	3	42	179	19	...	450	...	...	...	...
	Mergui	... 767	767	135	107	55	22	254	128	6	21	10	2	...	...	12	...	5	...	...	...	...
	Toungoo	... 17,584	17,584	1,828	2,153	3,223	3,761	2,203	4,397	10	5	4	...	...	...	...	...	...	...	...	...	...
	Shwegyin	4,966	44,954	49,020	4,332	5,446	6,116	1,155	1,732	2,340	6	3	...	...	1,000	...	...	110	...	1,500	1,500	18,814	4,966
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	5,250	79,274	84,524	10,343	12,295	12,029	8,170	5,319	7,198	240	142	131	29	1,055	162	53	123	455	1,500	1,500	18,814	4,966
	Grand Total ...	13,705	196,483	210,188	46,098	50,448	35,212	22,590	12,243	11,496	1,604	1,154	222	325	1,065	224	53	173	501	1,500	1,500	18,814	4,966

FROM NO. XXIXC.—*Land granted revenue free for a term under the Rules framed under the Burma Land and Revenue Act for the year 1891-92.*

1	2	3	4	5	6	7														
		LAND GRANTED IN				AREA OF LAND GRANTED IN 1891-92 WHICH FALLS UNDER ASSESSMENT IN														
Division.	District.	1890-91.	1891-92.	Difference.	Percentage of difference.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.	1900-01.	1901-02.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	1907-08.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
ARAKAN	Akyab ...	4,007	6,423	+ 2,416	+ 60·29	...	646	477	929	1,086	1,174	1,761	350	...	...	...	...	...	...	...	...	...
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	574	500	− 74	− 12·89	...	11	14	28	60	86	159	107	4	...	...	25	6	...	...	...	...
	Sandoway ...	120	66	− 54	− 45·00	...	16	11	11	19	5	4	...	...	...	...	...	...	...	...	...	...
	Total ...	4,701	6,989	+ 2,288	+ 48·67	...	673	502	968	1,165	1,265	1,924	457	4	...	...	25	6	...	...	...	...
PEGU	Rangoon Town ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	13,963	10,361	− 3,602	− 25·80	49	183	...	2,225	4,680	55	2,060	109	830	...	160	...	...	...	...	10	...
	Pegu ...	9,872	26,220	+ 16,348	+ 165·60	299	5,527	1,388	10,521	701	7,203	260	33	297	...	...	...	...	...	...	...	...
	Tharrawaddy ...	583	2,651	+ 2,068	+ 350·85	87	99	957	633	439	430	6	...	...	...	...	...	...	...	...	...	...
	Prome ...	961	388	− 573	− 59·63	...	206	6	151	23	2	...	...	...	...	...	...	...	...	...	...	...
	Total ...	25,384	39,620	+ 14,236	+ 56·08	426	6,015	2,351	13,530	5,843	7,690	2,326	142	1,127	...	160	...	...	...	...	10	...
IRRAWADDY	Thôngwa ...	16,724	32,174	+ 15,450	+ 92·38	2,581	5,191	11,829	3,790	2,723	4,196	1,533	218	32	2	...	...	14	65	...	...	...
	Bassein ...	5,063	5,518	+ 455	+ 8·99	138	515	1,550	1,132	1,068	705	41	269	40	...	...	...	...	...	...	...	...
	Henzada ...	1,058	1,900	+ 842	+ 79·58	17	1,237	370	5	209	...	62	...	...	...	...	...	...	...	...	...	...
	Thayetmyo ...	...	38	+ 38	...	...	...	...	...	26	12	...	...	...	...	...	...	...	...	...	...	...
	Total ...	22,845	39,630	+ 16,785	+ 73·47	2,736	6,943	13,749	4,927	4,026	4,973	1,636	487	72	2	...	...	14	65	...	...	...
TENASSERIM	Amherst ...	2,789	4,417	+ 1,628	+ 58·37	...	617	477	746	2,017	151	225	18	100	10	...	13	43	...	...	...	...
	Tavoy ...	35	94	+ 59	+ 168·57	...	...	...	8	...	31	...	...	5	...	...	...	...	...	...	50	...
	Mergui ...	39	26	− 13	− 33·33	...	2	...	...	3	...	...	...	...	14	...	...	2	...	...	5	...
	Toungoo ...	3,492	9,728	+ 6,236	+ 178·58	...	50	270	1,299	2,772	931	4,397	...	5	4	...	...	...	...	...	...	...
	Shwegyin ...	8,207	13,385	+ 5,184	+ 63·21	...	2,296	2,381	4,833	1,004	416	2,340	...	3	...	...	...	...	...	...	110	...
	Salween ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	14,556	27,650	+ 13,094	+ 89·96	...	2,965	3,128	6,888	5,796	1,529	6,962	18	113	28	...	13	45	...	110	55	...
	GRAND TOTAL, LOWER BURMA.	67,486	113,889	+ 46,403	+ 68·76	3,162	16,596	19,730	26,313	16,830	15,457	12,848	1,104	1,316	30	160	38	65	65	110	65	...

FORM NO. XXIXD.—*Land granted for religious edifices in the year 1891-92.*

Division.	District.	Number of grants made in the year 1891-92.	Total area in acres.	Estimated yearly rent value.	Estimated market value.	*Remarks.*—On the grounds of alienating.
1	2	3	4	5	6	7
			Acs. A. P.	Rs. A. P.	Rs. A. P.	
ARAKAN ...	Akyab	14	5 13 7	11 4 8	271 5 9	For erecting kyaungs, theins, and pagodas.
	Northern Arakan	...	...	...	...	
	Kyaukpyu	5	2 11 1	3 8 0	87 8 0	Three for the erection of kyaungs, one for a thein, and one for a pagoda.
	Sandoway	9	4 14 3	20 8 0	215 3 9	To erect pagodas, kyaungs, and theins.
	Total ...	28	13 6 11	35 4 8	574 1 6	
PEGU ...	Rangoon Town	...	...	...	...	
	Hanthawaddy	7	6 13 2	18 2 11	453 8 8	
	Pegu	19	14 1 10	30 14 11	773 4 11	
	Tharrawaddy	15	5 9 3	11 6 9	285 12 11	For building a kyaung and thein.
	Prome	1	2 15 5	2 9 6	64 13 6	For building a kyaung and thein.
	Total ...	42	29 7 8	63 2 1	1,577 8 0	
IRRAWADDY ...	Thôngwa	8	4 9 1	10 12 4	269 4 4	For building one pagoda, three kyaungs, three theins, and one Hindu temple.
	Bassein	5	3 0 2	5 0 5	107 4 8	For building a tazaung, kyaung school, and church.
	Henzada	14	4 14 9	10 8 2	263 4 6	For building kyaungs and theins.
	Thayetmyo	4	0 13 2	2 5 1	57 15 1	For building zayats, kyaungs, and theins.
	Total ...	31	13 5 2	28 10 0	697 12 7	
TENASSERIM ...	Amherst	1	0 1 9	1 0 0	25 0 0	For building a Hindu temple.
	Tavoy	3	0 11 4	1 12 4	44 4 4	For building theins and kyaungs.
	Mergui	...	...	...	...	
	Toungoo	6	1 7 3	5 1 5	127 3 5	For building theins and kyaungs.
	Shwegyin	7	0 12 11	7 10 5	191 4 5	For building theins and kyaungs.
	Salween	...	...	...	...	
	Total ...	17	9 1 3	15 8 2	387 12 2	
	GRAND TOTAL, LOWER BURMA ...	118	65 5 0	142 8 11	3,237 2 3	

FORM NO. XXIXE.—*Land sold or granted under special circumstances for the year 1891-92.*

Division.	District.	Number of grants or sales.	Total area.	Estimated yearly rent value.	Estimated market value.	Amount of revenue paid the year previous to making the grant or sale.	Class of alienation as defined in paragraph 3 of Government of India Resolution No. 1-148, dated 6th February 1872.	Remarks.
1	2	3	4	5	6	7	8	9
			Acs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
ARAKAN.	Akyab	7	1 2 5	2 12 9	69 15 8	...	.....	For building zayats and digging tanks for public purposes.
	Northern Arakan ...	...	...	...	...	...		
	Kyaukpyu	1	0 1 7	0 4 0	6 4 0	...	.....	For the erection of a zayat.
	Sandoway	...	...	...	...	...		
	Total ...	8	1 4 0	3 0 9	76 3 8	...		
PEGU.	Rangoon Town ...	1	1 13 3	55 0 0	366 0 0	...	.....	The land has been disposed of by a free grant to be used as a burial ground only.
	Hanthawaddy ...	1	2 7 2	293 12 0	1,468 12 0	7 5 6		
	Pegu	6	3 14 10	9 7 0	255 15 0	6 11 6		
	Tharrawaddy	2	0 6 6	0 11 2	17 7 2	...	.....	For a tank and well.
	Prome	...	...	...	...	...		
	Total ...	10	8 9 9	358 14 2	2,088 2 2	14 1 0		
IRRAWADDY.	Thôngwa	...	...	...	...	...		
	Bassein	...	...	...	...	...		
	Henzada	...	...	...	...	...		
	Thayetmyo	...	...	...	...	...		
	Total ...	...	...	...	...	...		
TENASSERIM.	Amherst	1	0 2 1	1 0 0	50 0 0	...	III (*a*) ...	For building a zayat.
	Tavoy	...	...	...	...	...	.....	
	Mergui	...	...	...	...	...	.....	
	Toungoo	...	...	...	...	...	.....	
	Shwegyin	3	0 11 9	0 5 9	8 15 9	...	III (*a*) ...	For building a zayat.
	Salween	1	0 0 4	...	10 0 0	...	III (*a*) ...	Ditto.
	Total ...	5	0 14 2	1 5 9	68 15 9	...		
	GRAND TOTAL LOWER BURMA.	23	10 11 11	363 4 8	2,233 5 7	14 1 0		

FORM NO. XXX.—*Statement of Compensation and reduction of Revenue for Land acquired for public purposes and of Land restored by Government in Lower Burma for the year 1891-92.*

Division.	District.	Period (whether permanent or temporary).	For roads.			For canals.			For railways.			For buildings and miscellaneous works.			Total.			Land restored by Government.				Number of cases in which land has been occupied for which compensation has not been paid.	Area thus occupied.	Date of oldest pending claim for compensation.
			Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land restored in acres.	Price realized for land restored by Government.	Area assessed to revenue.	Revenue assessed.			
1	2	3	4.	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres,	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.		Acres.	
ARAKAN	Akyab	...	18·5	162	37	...	...	...	...	...	...	9·2	138	16	27·7	300	53	...	...	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	...	...	...	...	...	...	...	...	...	...	35·7	492	56	35·7	492	56	...	...	...	...	...	...	...
	Sandoway	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	18·5	162	37	...	...	...	...	...	...	44·9	630	72	63·4	792	109	...	...	...	...	...	...	...
PEGU	Rangoon Town	...	...	...	...	...	...	...	·9	41,028	3	·3	73,958	1	1·2	1,14,986	4	...	...	...	...	...	...	...
	Hanthawaddy	...	18·1	4,354	63	...	...	...	...	...	...	30·7	1,353	61	48·8	5,607	124	...	...	...	...	...	...	...
	Pegu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tharrawaddy	...	87	1,638	82	·9	124	2	·6	185	2	...	...	...	88·5	1,947	86	...	...	...	...	1	3	...
	Prome	...	...	...	...	...	...	...	...	...	...	11·3	1,095	12	11·3	1,095	12	...	...	...	...	14	1·9	...
	Total	...	105·1	5,992	145	·9	124	2	1·5	41,213	5	42·3	76,306	74	149·8	1,23,635	226	...	...	...	...	15	4·9	...
IRRAWADDY.	Thôngwa	...	52·1	3,584	128	3·9	1,478	6	...	...	...	...	...	...	56·0	5,062	134	...	...	...	...	...	...	...
	Bassein	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Henzada	...	174	4,820	363	...	...	...	...	...	...	2	400	4	176	5,220	367	...	...	...	...	...	...	...
	Thayetmyo	...	·3	12	1	...	...	...	...	...	...	...	...	...	·3	12	1	...	...	...	...	...	...	...
	Total	...	226·4	8,416	492	3·9	1,478	6	...	...	...	2	400	4	232·3	10,294	502	...	...	...	...	...	...	...
TENASSERIM.	Amherst	...	...	...	...	...	...	...	...	...	...	3·6	1,003	8	3·6	1,003	8	...	...	...	...	...	...	...
	Tavoy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Toungoo	...	...	...	...	...	...	...	...	...	...	·4	450	12	·4	450	12	...	...	...	...	...	...	...
	Shwegyin	...	...	...	...	...	...	...	...	...	...	10	3,526	9	10	3,526	9	...	...	...	...	...	...	...
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	14	4,979	29	14	4,979	29	...	...	...	...	...	...	...
	GRAND TOTAL, LOWER BURMA.	...	350·0	14,570	674	4·8	1,602	8	1·5	41,213	5	103·2	82,315	179	459·5	1,39,700	866	...	...	...	...	15	4·9	...

FORM NO. XXXI.—*Deputy Commissioner's Abstract Return of Disbursements, Collections, and Outstandings on account of Loans to Agriculturists (whether under Act XII of 1884 or otherwise made) for the year ending the 31st March 1892.*

A.—Treasury Officer's Certificate.

	Rs. A. P.
(1) Balance shown in plus and minus memorandum at beginning of period under report	19,250 0 0
(2) ADD—	
(a) Advances made	17,100 0 0
(b) Sums recovered in the previous year on account of interest which were then credited to this account, but have been transferred to revenue during the period under report by order of the Comptroller.	.....
Total ...	36,350 0 0
(3) DEDUCT—	Rs. A. P.
(a) Advances recovered	25,325 0 0
(b) Written off as irrecoverable by order of the Financial Commissioner ...	.....
Total deductions ...	25,325 0 0
(4) Balance to next account	11,025 0 0

B.—Abstract of Disbursements.

As per monthly list.	SUMS ACTUALLY DISBURSED.	
	On account of loans under the Agriculturists Loans Act.	On account of other loans to agriculturists.
	Rs.	Rs.
Total period under report	1,500	7,700
Total of both accounts	9,200	

C.—Abstract of Collections.

Demands.	On account of loans under the Agriculturists Loans Act.	On account of other loans to agriculturists.
	Rs. A. P.	Rs. A. P.
(1) Arrears due at end of last period	1,500 0 0	11,150 0 0
(2) Instalments falling due during this period	2,065 0 0	15,400 0 0
(3) Total demand ...	3,565 0 0	26,550 0 0
B.— Collections of the year, namely,—		
(4) On account of arrears of previous periods...	.....	8,200 0 0
(5) On account of instalments falling due in this period	2,065 0 0	14,750 0 0
(6) Re-payments in advance of due date	310 0 0	.....
(7) Total collections ...	2,375 0 0	22,950 0 0
C.—Not collected, namely,—		
(8) Suspended during this period	.....	.....
(9) Remitted during this period	.....	.....
(10) Arrears due carried on to next period	1,500 0 0	3,600 0 0
(11) Total not collected ...	1,500 0 0	3,600 0 0

D.—Abstract showing Total Outstandings at the close of the year ending the 31st March 1892 as ascertained from the ledgers kept by the Revenue Accountant.

	On account of loans under the Agriculturists Loans Act.	On account of other loans to agriculturists.
	Rs. A. P.	Rs. A. P.
Arrears overdue	.....	100 0 0
Instalments not yet due	7,225 0 0	3,700 0 0
Total outstandings ...	7,225 0 0	3,800 0 0
Amount collected as interest during the year and not yet credited to revenue ...	.....	757 2 11

FORM NO. XXXII.—*Revenue Business performed for the year 1891-92.*

Division.	District.	By Revenue Officers.	Number of cases. Pending from last year.	Instituted during year.	Total.	Disposed of during year.	Pending.
1	2	3	4	5	6	7	8
Arakan ...	Akyab ...	Thugyis	90	5,685	5,775	5,696	79
		Myooks	48	5,186	5,234	5,174	60
		Extra Assistant Commissioners ...	9	195	204	204	...
		Assistant Commissioners ...	...	156	156	156	...
		Deputy Commissioner	139	1,411	1,550	1,403	147
		Total ...	286	12,633	12,919	12,633	286
	Northern Arakan	Thugyis	...	...	...	...	...
		Myooks	...	...	...	...	...
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner	...	...	...	...	...
		Total ...	...	...	...	...	...
	Kyaukpyu ...	Thugyis	20	2,571	2,591	2,542	49
		Myooks	616	2,109	2,725	2,567	158
		Extra Assistant Commissioners ...	...	2,045	2,045	1,846	199
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner	99	71	170	167	3
		Total ...	735	6,796	7,531	7,122	409
	Sandoway ...	Thugyis	3	1,228	1,231	1,227	4
		Myooks	6	1,508	1,514	1,493	21
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner	...	566	566	564	2
		Total ...	9	3,302	3,311	3,284	27
	Total Arakan ...	Thugyis	113	9,484	9,597	9,465	132
		Myooks	670	8,803	9,473	9,234	239
		Extra Assistant Commissioners ...	9	2,240	2,249	2,050	199
		Assistant Commissioners ...	...	156	156	156	...
		Deputy Commissioners	238	2,048	2,286	2,134	152
		Commissioner	...	37	37	30	7
		Total ...	1,030	22,768	23,798	23,069	729
Pegu ...	Rangoon Town	Thugyis	...	...	...	...	...
		Myooks	27	28	55	53	2
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner ...	...	...	...	...	...
		Total ...	27	28	55	53	2
	Hanthawaddy ...	Thugyis	356	1,077	1,433	1,122	311
		Myooks	468	3,682	4,150	3,563	587
		Extra Assistant Commissioners ...	25	188	213	211	2
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner	91	808	899	709	190
		Total ...	940	5,755	6,695	5,605	1,090
	Pegu ...	Thugyis	311	2,136	2,447	2,352	95
		Myooks	349	5,769	6,118	5,957	161
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	45	1,167	1,213	1,139	74
		Deputy Commissioner	649	2,904	3,553	2,811	742
		Total ...	1,355	11,976	13,331	12,259	1,072

FORM NO. XXXII.—*Revenue Business performed for the year 1891-92*—continued.

Division.	District.	By Revenue Officers.	Number of cases. Pending from last year.	Instituted during year.	Total.	Disposed of during year.	Pending.
1	2	3	4	5	6	7	8
Pegu—concluded.	Tharrawaddy	Thugyis	592	1,886	2,478	1,905	573
		Myooks	226	5,892	6,118	5,589	529
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	59	595	654	645	9
		Total	877	8,373	9,250	8,139	1,111
	Prôme	Thugyis	138	2,733	2,871	2,236	635
		Myooks	139	7,697	7,836	7,249	587
		Extra Assistant Commissioners	17	1,131	1,148	1,148	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	16	1,151	1,167	917	250
		Total	310	12,712	13,022	11,550	1,472
	Total Pegu	Thugyis	1,397	7,832	9,229	7,615	1,614
		Myooks	1,209	23,068	24,277	22,411	1,866
		Extra Assistant Commissioners	42	1,319	1,361	1,359	2
		Assistant Commissioners	46	1,167	1,213	1,139	74
		Deputy Commissioners	815	5,458	6,273	5,082	1,191
		Commissioner	...	156	156	152	4
		Total	3,509	39,000	42,509	37,758	4,751
Irrawaddy	Thôngwa	Thugyis	315	3,301	3,616	3,016	600
		Myooks	542	7,907	8,449	7,756	693
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	256	2,434	2,690	2,296	394
		Deputy Commissioner	616	2,724	3,340	2,627	713
		Total	1,729	16,366	18,095	15,695	2,400
	Bassein	Thugyis	59	3,345	3,404	3,179	225
		Myooks	81	1,612	1,693	1,417	276
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	53	775	828	804	24
		Deputy Commissioner	64	9,986	10,050	10,038	12
		Total	257	15,718	15,975	15,438	537
	Henzada	Thugyis	61	989	1,050	845	205
		Myooks	151	5,175	5,326	5,326	...
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	385	385	378	7
		Deputy Commissioner	80	1,523	1,603	1,579	24
		Total	292	8,072	8,364	8,128	236
	Thayetmyo	Thugyis	23	1,028	1,051	975	76
		Myooks	19	3,935	3,954	3,862	92
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	751	751	697	54
		Deputy Commissioner	1	3,306	3,307	3,257	50
		Total	43	9,020	9,063	8,791	272
	Total Irrawaddy	Thugyis	458	8,663	9,121	8,015	1,106
		Myooks	793	18,629	19,422	18,361	1,061
		Extra Assistant Commissioners	...	385	385	378	7
		Assistant Commissioners	309	3,960	4,269	3,797	472
		Deputy Commissioners	761	17,539	18,300	17,501	799
		Commissioner	...	10	10	10	...
		Total	2,321	49,186	51,507	48,062	3,445

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FORM NO. XXXII.—*Revenue Business performed for the year 1891-92*—continued.

Division.	District.	By Revenue Officers.	Number of cases. Pending from last year.	Instituted during years.	Total.	Disposed of during year.	Pending.
1	2	3	4	5	6	7	8
TENASSERIM	Amherst	Thugyis	587	1,102	1,689	1,466	223
		Myooks	968	3,102	4,070	3,303	767
		Extra Assistant Commissioners	566	924	1,560	1,421	139
		Assistant Commissioners	38	1,247	1,285	958	327
		Deputy Commissioner	120	690	810	747	63
		Total	2,279	7,135	9,414	7,895	1,519
	Tavoy	Thugyis	1	575	576	575	1
		Myooks	8	839	847	844	3
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	4	253	257	257	...
		Total	13	1,667	1,680	1,676	4
	Mergui	Thugyis	...	100	100	88	12
		Myooks	4	643	647	645	2
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	96	96	96	...
		Deputy Commissioner	6	1,327	1,333	1,327	6
		Total	10	2,166	2,176	2,156	20
	Toungoo	Thugyis	46	1,047	1,093	911	182
		Myooks	44	1,510	1,554	1,538	16
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	71	71	65	6
		Deputy Commissioner	9	410	419	399	20
		Total	99	3,038	3,137	2,913	224
	Shwegyin	Thugyis	40	440	480	430	50
		Myooks	173	1,891	2,064	1,880	184
		Extra Assistant Commissioners	34	366	400	325	75
		Assistant Commissioners	704	1,149	1,853	1,377	476
		Deputy Commissioner	6	802	808	797	11
		Total	957	4,648	5,605	4,809	796
	Salween	Thugyis	...	...	...	...	...
		Myooks	...	...	...	...	...
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	1	79	80	79	1
		Total	1	79	80	79	1
	Total Tenasserim	Thugyis	674	3,264	3,938	3,470	468
		Myooks	1,197	7,985	9,182	8,210	972
		Extra Assistant Commissioners	600	1,360	1,960	1,746	214
		Assistant Commissioners	742	2,563	3,305	2,496	809
		Deputy Commissioners	146	3,561	3,707	3,606	101
		Commissioner	1	47	48	48	...
		Total	3,360	18,780	22,140	19,576	2,564
	GRAND TOTAL LOWER BURMA.	Thugyis	2,642	29,243	31,885	28,565	3,320
		Myooks	3,869	58,485	62,354	58,216	4,138
		Extra Assistant Commissioners	651	5,304	5,955	5,533	422
		Assistant Commissioners	1,097	7,846	8,943	7,588	1,355
		Deputy Commissioners	1,960	28,606	30,566	28,323	2,243
		Commissioners	1	250	251	240	11
		Total	10,220	129,734	139,954	128,465	11,489

FORM No. XXXIII.—*Statement of Revenue Business performed by Revenue Officers for the year 1891-92.*

No.	Description of business.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thongwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Tounguo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	By Thugyis.																			
1	Applications for grants of ownership for cultivation only ...	1,115	...	31	37	...	1,122	39	1,025	77	2,334	1,061	252	14	369	19	13	654	124	...
2	Application for leases for cultivation only	...	...	...	...	...	...	...	...	...	162	12	...	173	...	...	60	...	45	...
3	Application for temporary occupation of land	252	...	...	...	...	...	...	15	...	28	533	280	8	1	...	...	...	70	...
4	Ejectments under Rule 60	23	...	...	...	...	...	...	...	...	15	139	...	...	1	...	...	...	...	...
5	Application made for realization of arrears of revenue ...	3,575	...	2,267	...	...	...	2,313	768	2,159	334	250	264	780	1037	536	15	36	191	...
6	Applications for advances to agriculturists	22	...	...	...	...	...	...	96	...	...	...	...	...	...	...	...	...	...	...
7	Leases or grants by thugyis countersigned and registered ...	138	...	122	...	...	...	...	...	...	...	493	...	...	58	...	...	221	...	...
8	Cases not mentioned above	571	...	122	1,200	...	...	...	...	...	143	691	49	...	...	...	...	...	...	...
	Total ...	5,696	...	2,542	1,227	...	1,122	2,352	1,905	2,236	3,016	3,179	845	975	1,466	575	88	911	430	...
	By Myooks and Extra Assistant Commissioners.																			
1	Grants by thugyis countersigned and registered ...	148	...	...	...	...	...	70	206	29	...	10	252	1	67	19	...	300	...	...
2	Leases by thugyis countersigned and registered ...	...	...	49	...	...	...	...	...	2	1,401	...	...	...	...	...	8	...	466	...
3	Grant cases referred by thugyis under Rules 47 and 49 and grants in cases in which application was in the first case made to Myooks or Extra Assistant Commissioners.	179	...	70	4	...	48	...	...	...	22	114	...	4	23	1	1	279	238	...
4	Evictions under Rule 60	13	...	1	...	...	...	1	...	...	15	9	...	...	...	...	...	...	...	...
5	Proceedings for realization of arrears of—																			
	(*a*) Land-tax	2,047	...	...	35	28	624	657	345	1,565	448	464	335	381	1,336	330	21	78	449	...
	(*b*) Capitation-tax	1,501	...	1,113	556	25	537	1,471	340	667	376	289	261	379	1,648	223	53	105	294	...
	(*c*) Fishery-rent or fees	3	...	2,095	...	...	...	...	30	...	315	19	...	98	3	...	...	41	12	...
	(*d*) Other taxes	...	...	1	...	...	35	185	14	128	...	36	164	250	18	7	...	356	45	...
6	Applications for advances to agriculturists	...	...	485	1	...	...	...	345	...	...	...	...	...	...	...	...	82	3	...
7	Applications for remission of assessment	95	...	49	194	...	2,146	3,206	4,954	5,469	283	35	2,951	2,464	455	132	305	189	152	...
8	Objections to assessment	3	...	...	...	...	...	1	...	...	2	8	...	...	5	3	...	1	58	...
9	Objecting to land by parties	11	...	...	2	...	...	...	...	3	...	15	1	...	...	7	...	2	57	...
10	Applications for land for religious purposes	43	...	1	3	...	3	17	4	14	12	10	4	4	2	2	...	4	4	...
11	Applications for land for brickfields	...	...	...	2	...	...	2	...	3	12	9	...	...	...	...	8	1	2	...
12	Applications for disposal of palm-trees by auction	...	...	...	...	...	...	...	2	6	...	17	186	...	...	...	...	2	...	...
13	Cases regarding right-of-way	6	...	...	...	...	...	6	...	20	6	4	120	2	15	23	...	1	...	...
14	Sale of fisheries	2	...	...	...	...	...	...	15	33	...	16	...	1	...	27	...	...	...	...
15	Opposition to grant of potta lands	62	...	21	...	...	...	...	5	...	31	53	2	...	...	4	...	10	19	...
16	Applications for removal of attachment	...	...	...	...	...	...	...	...	...	4	...	...	...	4	1	...	...	...	...
17	Applications for review of cases	4	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
18	Cases not mentioned above	1,263	...	558	696	...	381	341	229	457	4,769	309	1,050	278	1,148	65	249	87	407	...
	Total ...	5,378	...	4,413	1,493	53	3,774	5,957	5,589	8,397	7,756	1,417	5,326	3,863	4,724	844	645	1,538	2,205	...

FORM NO. XXXIII.—*Statement of Revenue Business performed by Revenue Officers for the year 1891-92*—continued.

No.	Description of business.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thôngwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Toungoo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	By Assistant Commissioners.																			
1	Applications for grants for purposes of cultivation only ...	9	...	...	...	...	...	116	...	...	1,119	33	6	...	228	...	...	...	1,064	...
2	Disputes as to grants from Extra Assistant Commissioners, Myooks, and thugyis.	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	83	...
3	Applications for leases for purposes of cultivation only	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
4	Disputes as to leases from Myooks and Extra Assistant Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Applications for temporary occupation of land	...	...	...	...	...	...	...	...	...	...	2	2	8	...	...	...	...	...	...
6	Eviction under Rule 60	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...
7	Investigation into charges of misconduct under Rule 135 ...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...
8	Proceedings for recovery of arrears of—																			
	(*a*) Land-tax	...	...	...	...	...	...	...	...	...	50	5	22	...	11	...	1	...	19	...
	(*b*) Capitation-tax	141	...	...	...	...	...	...	...	...	...	...	...	...	34	...	...	...	...	...
	(*c*) Fishery rent or fees	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...
	(*d*) Other taxes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	65	37	...
9	Application for remissions of assessment	...	...	...	...	...	...	...	...	...	79	12	1	...	1	...	70	...	1	...
10	Objections to assessment	...	...	...	...	...	...	356	...	...	199	2	296	30	206	...	...	...	8	...
11	Applications for capitation-tax exemption tickets under Rule 116 ...	1	...	...	...	...	...	1	...	...	...	10	...	...	28	...	...	...	...	...
12	Applications for lands for religious and other purposes	...	...	...	...	...	...	388	...	...	112	510	...	635	391	...	...	...	6	...
13	Applications for removal of obstructions on roads	...	...	...	...	...	...	25	...	...	30	14	...	3	2	...	...	...	3	...
14	Applications for improvements of villages	5	...	...	...	...	...	2	...	...	2	3	2	...	1	...	...	...	...	...
15	Obstructions of bunds	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
16	Applications for giving up of lands	...	...	...	...	...	...	14	...	...	5	1	...	2	2	...	...	...	...	...
17	Applications to dig creeks for navigation	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...
18	Applications for land for building-sites	...	...	...	...	...	...	...	...	...	11	2	...	...	9	...	...	...	1	...
19	Cases relating to ferries	...	...	...	...	...	...	71	...	...	218	32	28	...	...	...	...	...	28	...
20	Grants by thugyis countersigned and registered ...	...	...	...	...	...	...	1	...	...	12	7	4	...	...	...	...	...	...	...
21	Applications to repair roads	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Proceedings in allotment of grazing-grounds	...	...	...	...	...	...	...	...	...	...	2	2	...	3	...	...	...	...	...
23	Damcing fishery cases	...	...	...	...	...	...	5	...	...	1	5	2	...	...	...	...	...	3	...
24	Sale of Government boats by auction	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	5	...
25	Delaying collection of revenue by thugyis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
26	Applications to excavate laterite for pagoda lands	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27	Selling fishery without authority	...	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...
28	Applications to work fishery	...	...	...	...	...	...	...	...	...	2	...	...	...	8	...	...	...	10	...
29	Applications to purchase land	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30	Applications for removal of houses	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...
31	Division of circles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	Cases against revenue rules	...	...	...	...	...	...	...	...	...	2	...	...	...	19	...	...	...	...	...
33	Sale of fisheries	...	...	...	...	...	...	...	...	...	1	...	...	...	2	...	...	...	...	...
34	Cases relating to bunding of streams	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
35	Cases regarding delay of accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
36	Fishery disputes	...	...	...	...	...	...	...	...	...	...	7	...	...	5	...	...	...	...	...
37	Land for erection of bazaars	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	For appointment of yazawut gaungs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	Cases not mentioned above	...	...	...	...	...	...	159	...	...	447	133	13	18	...	...	25	...	87	...
	Total ...	156	...	...	...	...	...	1,139	...	...	2,296	804	378	697	958	...	96	65	1,377	...

By Deputy Commissioners.

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FORM NO. XXXIII.—*Statement of Revenue Business performed by Revenue Officers for the year 1891-92*—concluded.

Particulars.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thôngwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Tounguo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Area of grants made for cultivation only—																			
(*a*) by thugyis	2,760	...	500	66	...	4,585	228	...	...	9,482	4,487	1,200	...	98	36	44	2,083	413	...
(*b*) by Township Officers	731	...	...	...	...	3,307	460	...	...	5,977	379	78	201	1,021	15	...	3,322	3,518	...
(*c*) by Extra Assistant Commissioners	...	...	...	...	...	604	...	...	...	...	164	...	...	...	...	...	...	...	...
(*d*) by Assistant Commissioners	62	...	...	...	...	...	1,190	...	...	11,901	...	...	...	499	...	...	52	10,830	...
(*e*) by Deputy Commissioners	2,869	...	...	...	...	1,674	24,342	...	...	9,400	488	1,114	...	4,364	...	...	806	944	...
Total ...	6,422	...	500	66	...	10,170	26,220	...	...	36,760	5,518	2,392	201	5,982	51	44	6,263	15,705	...
For other purposes by Deputy Commissioners or their subordinates ...	7	...	...	5	...	10	...	...	...	...	...	...	...	...	...	...	...	7	...
GRAND TOTAL ...	6,429	...	500	71	...	10,180	26,220	...	...	36,760	5,518	2,392	201	5,982	51	44	6,263	15,712	...
Area of land granted for temporary occupation—																			
(*a*) by thugyis	...	...	183	...	...	...	...	...	...	...	...	422	...	...	...	...	...	...	...
(*b*) by Township Officers	...	...	85	...	...	...	...	...	...	...	...	...	26	...	...	83	...	...	...
(*c*) by Assistant Commissioners	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(*d*) by Deputy Commissioners or their subordinates	...	...	...	...	...	...	...	...	...	...	16	...	...	...	...	...	...	...	...
Total ...	...	...	272	...	...	...	...	...	...	...	16	422	26	...	...	83	...	...	...
For other purposes by Deputy Commissioners	...	...	...	...	...	2	...	...	...	...	3	...	...	...	...	122	...	...	...
GRAND TOTAL ...	...	...	272	...	...	2	...	...	...	...	19	422	26	...	...	205	...	...	...
Total value of stamps filed in revenue cases other than those filed under Rule 115, Revenue Rules	820	...	47	288	...	1,290	709	1,197	748	...	709	1,112	251	731	84	276	411	588	...
Total value of stamps for fees under Rule 115, Revenue Rules	91	...	...	452	...	916	2,476	516	1,526	...	1,092	1,145	847	1,723	455	48	755	1,050	...

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES.

A.—*Distribution showing by whom Appeals were heard for the year 1891-92.*

Division.	District.	Name of officer.	Office.	Revenue judicial appeals.								Revenue executive appeals.						Remarks.
				Appeals decided.								Decided.						
				Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Arakan	Arakan ...	Major B. A. N. Parrott	Officiating Commissioner ...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	...	20	..	...	...	...	
	Akyab	Major W. F. H. Grey	Deputy Commissioner	...	...	2	3	5	...	...	...	...	...	...	...	...	...	
	Kyaukpyu ...	Mr. A. M. E. Irwin	Deputy Commissioner	...	1	...	3	4	...	...	...	...	1	1	...	...	...	
	Sandoway ...	Mr. W. H. A. St. John Leeds ...	Deputy Commissioner	...	...	...	...	...	...	...	...	6	...	6	...	...	...	
		Mr. B. Houghton	Deputy Commissioner	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
			Total ...	...	1	2	7	10	...	...	...	6	1	7	..	...	...	

B.—*Distribution showing from whom Appeals were made for the year 1891-92.*

Arakan	Akyab	Major W. F. H. Grey	Deputy Commissioner	...	...	...	...	...	...	...	...	9	14	23	...	...	...	
	Kyaukpyu	Mr. W. H. A. St. John Leeds ...	Deputy Commissioner	...	...	...	...	...	...	...	...	1	2	3	...	...	...	
	Sandoway	Mr. B. Houghton	Deputy Commissioner	...	...	...	...	...	...	...	...	...	4	4	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	10	20	30	...	...	...	
		Maung Myat Gon Aung ...	Extra Assistant Commissioner, Rathedaung.	...	1	...	...	1	...	...	...	...	1	1	...	...	...	
		Maung Hla Paw Zan	Myook, Kyauktan	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Akyab	Maung Po Myit	Myook, Minbya	...	...	...	3	3	...	...	...	...	...	...	...	...	...	
		Maung Pè	Myook, Pauktaw... ...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
		Maung Tha Hla	Myook, Pauktaw... ...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
		Maung Aung Gyaw Zan	Myook, Pauktaw... ...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
		Maung Mè	Myook, Ramree	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
	Kyaukpyu	Maung Tha Aung	Myook, Kyaukpyu	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
		Maung Shwe Hman	Myook, Cheduba... ...	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
	Sandoway ...	Maung Chin Hlaw	Myook, Taungup... ...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
			Total ...	...	1	2	7	10	...	...	...	6	1	7	...	...	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—continued.

A.—*Distribution showing by whom Appeals were heard for the year 1891-92.*

Division.	District.	Name of officer.	Office.	Revenue judicial appeals. Appeals decided. Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Revenue executive appeals. Decided. Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Pegu.	.....	Colonel G. A. Strover ...	Commissioner	79	2	63	...	144	...	3	...	1	7	8	1	2	...	
				79	2	63	...	144	...	3	...	1	7	8	1	2	...	
	Rangoon Town ...	Mr. A. L. Hough ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy ...	Mr. J. K. Macrae ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pegu ...	Mr. J. S. D. Fraser ...	Deputy Commissioner	1	1	5	11	18	...	...	...	...	...	...	...	...	...	
	Tharrawaddy ...	Lieutenant F. D. Maxwell ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Prome ...	Major C. A. Cresswell ...	Deputy Commissioner	...	...	1	2	3	...	...	...	...	...	...	...	...	...	
			Total ...	1	1	6	13	21	...	...	...	...	...	...	...	...	...	

B.—*Distribution showing from whom Appeals were made for the year 1891-92.*

	Rangoon Town ...	Mr. A. L. Hough ...	Deputy Commissioner	41	2	58	...	101	...	2	...	1	1	2	...	...	...	
	Hanthawaddy ...	Mr. J. K. Macrae ...	Deputy Commissioner	12	...	...	...	12	...	...	...	...	3	3	...	2	...	
	Pegu ...	Mr. J. S. D. Fraser ...	Deputy Commissioner	18	...	2	...	20	...	1	...	...	2	2	...	...	...	
	Tharrawaddy ...	Lieutenant F. D. Maxwell ...	Deputy Commissioner	4	...	...	...	4	...	...	...	...	1	1	...	...	...	
	Prome ...	Major C. A. Cresswell ...	Deputy Commissioner	4	...	3	...	7	...	...	...	...	...	...	1	...	...	
			Total ...	79	2	63	...	144	...	3	...	1	7	8	1	2	...	
	Rangoon Town ...	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy ...	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pegu ...	.....	From four Myooks	4	1	5	11	18	...	...	...	...	...	...	...	...	...	
	Tharrawaddy ...	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Prome ...	.....	One Extra Assistant Commissioner and one Assistant Commissioner.	...	...	1	2	3	...	...	...	...	...	...	...	...	...	
			Total ...	1	1	6	13	21	...	...	...	...	...	...	...	...	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—continued.

A.—*Distribution showing by whom Appeals were heard for the year 1891-92.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals. Appeals decided. Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Revenue Executive Appeals. Decided. Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
TENASSERIM.	.....	Lieutenant-Colonel C. B. Cooke ...	Commissioner, Tenasserim Division ...	...	...	...	...	...	...	...	...	2	21	23	...	...	...	
	.....	Mr. H. Buckle	Officiating Commissioner, Tenasserim Division.	...	...	...	...	...	...	...	...	1	3	4	...	...	...	
	.....	Colonel H. R. Spearman	Commissioner, Tenasserim Division ...	...	...	...	...	...	...	...	...	...	1	1	...	1	...	
			Total ...	...	...	...	...	...	...	...	...	3	25	28	...	1	...	
	Amherst	Captain T. G. Johnson	Deputy Commissioner	...	...	8	19	27	...	3	...	...	...	...	...	...	...	
	Tavoy	Lieutenant-Colonel T. M. Jenkins ...	Deputy Commissioner	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
	Mergui	Mr. H. G. Batten	Deputy Commissioner	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Shwegyin	Mr. D. Wilson	Officiating Deputy Commissioner ...	...	...	3	4	7	...	...	...	9	8	17	...	...	...	
			Total ...	...	...	12	23	35	...	3	...	11	8	19	...	...	...	

B.—*Distribution showing from whom Appeals were made for the year 1891-92.*

	Amherst	Captain T. G. Johnson	Deputy Commissioner	...	...	...	...	...	...	...	...	2	9	11	...	1	...	
	Tavoy	Lieutenant-Colonel T. M. Jenkins ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	5	5	...	...	...	
	Mergui	Mr. H. G. Batten	Deputy Commissioner	...	...	...	...	...	...	...	...	1	2	3	...	...	...	
	Shwegyin	Mr. D. Wilson	Deputy Commissioner	...	...	...	...	...	...	...	...	...	9	9	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	3	25	28	...	1	...	
	Thatôn	Mr. F. H. Martyr	Subdivisional Officer	...	...	...	3	3	...	...	...	...	...	...	...	...	...	
	Amherst	Mr. H. Moore-Lyons and Maung Po ...	Subdivisional Officer	...	...	1	4	5	...	...	...	...	...	...	...	...	...	
	Zaya	Maung San Ya	Township Officer	...	...	3	4	7	...	...	...	...	...	...	...	...	...	
	Bilugyun	Maung So Po	Township Officer	...	...	2	2	4	...	...	...	...	...	...	...	...	...	
	Gyaing-Attaran ...	Maung Sin and Maung San Paw U ...	Township Officers	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Haungtharaw ...	Maung Po Yon	Township Officer	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Gyaing-Salween ...	Maung Po Hla	Township Officer	...	...	1	...	1	...	1	...	...	...	...	...	...	...	
	Pagat	Maung Gyi	Township Officer	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Martaban	Maung Po and Mr. H. Moore-Lyons ...	Township Officers	...	...	1	3	4	...	2	...	...	...	...	...	...	...	
			Total ...	...	...	8	19	27	...	3	...	...	...	...	...	...	...	
	Western township ...	Maung Yan Shin	Myoôk	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
	Mergui headquarters ...	Maung On Shwe	Myoôk	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Shwegyin	Maung Shwe Go	Subdivisional Officer	...	...	...	...	...	...	...	...	1	...	1	...	...	...	
	Pyuntaza	Maung Aung Yan	Subdivisional Officer	...	...	1	2	3	...	...	...	7	4	11	...	...	...	
	Shwegyin	Maung Po Tha	Myoôk	...	...	1	...	1	...	...	...	...	1	1	...	...	...	
	Kyaukkyi	Maung Mo	Myoôk	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
	Pyuntaza	Maung Pè Gyi	Myoôk	...	...	1	2	3	...	...	...	...	2	2	...	...	...	
	Bilin	Maung Shwe Zin	Myoôk	...	...	...	...	...	...	...	...	1	...	1	...	...	...	
			Total ...	...	...	4	4	8	...	...	...	11	8	19	...	...	...	
			Grand Total ...	...	...	12	23	35	...	3	...	11	8	19	...	...	...	

FORM NO. XXXIV.—APPELLATE WROK OF REVENUE COURTS AND OFFICES—concluded.

A.—*Distribution showing by whom Appeals were heard for the year 1891-92.*

Division.	District.	Name of officer.	Office.	REVENUE JUDICIAL APPEALS. Appeals decided. Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	REVENUE EXECUTIVE APPEALS. Decided. Accepted.	Rejected.	Total.	Transferred.	Pending	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	8	9	10	11	13	14	15	16	17	18	19
IRRAWADDY.	.....	Mr. D. Norton	Commissioner	...	...	...	...	...	...	...	...	...	13	12	1	2	...	
	.....	Mr. H. Buckle	Officiating Commissioner	...	...	...	...	...	...	...	...	1	6	7	...	...	...	
			Total ...	...	...	...	...	...	...	...		1	18	19	1	2	...	
	Thôngwa	Mr. G. Carmichael	Deputy Commissioner	...	...	5	3	8	...	1	...	...	...	...	...	...	...	
		Mr. de la Courneuve ...	Deputy Commissioner															
	Bassein	Lieutenant G. E. T. Green ...	Deputy Commissioner	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
		Captain A. B. Pritchard ...	Deputy Commissioner	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
		Mr. G. L. Weidemann ...	Depury Commissioner	...	...	2	...	2	...	2	1	...	...	...	...	...	...	
	Henzada ...	Lieutenant-Colonel J. Butler ...	Deputy Commissioner	1	...	2	1	4	...	...	...	3	1	4	...	...	...	
	Thayetmyo ...	Mr. D. J. A. Campbell ...	Deputy Commissioner	...	...	...	1	1	...	...	...	3	...	3	...	...	...	
			Total ...	1	...	9	7	17	...	3	1	6	1	7	...	...	...	

B.—*Distribution showing from whom Appeals were made for the year 1891-92.*

	Thôngwa	Mr. G. Carmichael	Deputy Commissioner	...	...	...	...	...	...	...	...	...	2	2	...	...	...	
		Mr. S. H. T. de la Courneuve ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	1	...	
		Mr. G. L. Weidemann ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	4	4	1	...	...	
	Bassein	Lieutenant G. E. T. Green ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	5	5	...	...	...	
		Captain A. B. Pritchard ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
	Henzada ...	Lieutenant-Colonel J. Butler ...	Deputy Commissioner	...	...	...	...	...	...	...	...	1	4	5	...	1	...	
	Thayetmyo ...	Mr. D. J. A. Campbell ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	1	18	19	1	2	...	
	Pantanaw ...	Maung Ogh	Extra Assistant Commissioner ...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Pyapôn ...	Maung Tin Gyaw	Myoôk	...	...	1	1	2	...	...	...	...	...	...	...	...	...	
	Wakèma ...	Maung Po Maung	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Dedayè ...	Maung Aung Ko	Myoôk	...	...	...	...	2	...	...	...	...	...	...	...	...	...	
	Yandoon ...	Maung Po Thin	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Pyapôn ...	Mr. H. G. Sharpe	Assistant Commissioner ...	...	...	1	...	1	...	1	...	...	...	...	...	...	...	
			Total ...	...	...	5	3	8	...	1	...	...	...	...	...	...	...	
	Kangyidaung ...	.....	Myoôk	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Kyônpyaw ...	.....	Myoôk	...	...	2	...	2	...	1	...	...	...	...	...	...	...	
	Ngapudaw ...	.....	Myoôk	...	...	...	...	...	...	1	1	...	...	...	...	...	...	
			Total ...	...	...	2	2	4	...	2	1	...	...	...	...	...	...	
	Zalun ...	Maung Hla Baw	Myoôk	...	...	...	1	1	...	...	...	1	...	1	...	...	...	
	Henzada ...	Maung Tè	Myoôk	1	...	2	...	3	...	...	...	2	1	3	...	...	...	
			Total ...	1	...	2	1	4	...	...	...	3	1	4	...	...	...	
	Thayet ...	Maung Myit	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Myedè ...	Maung Ne Dun	Myoôk	...	...	...	...	...	...	...	...	1	...	1	...	...	...	
	Kama ...	Maung Pò O	Myoôk	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
			Total ...	...	...	...	1	1	...	...	...	3	...	3	...	...	...	
			GRAND TOTAL ...	1	...	9	7	17	...	3	1	6	1	7	...	...	...	

FORM NO. XXXV.—*Costs in Revenue Cases.*

Division.	District.	Total number of cases.	Cost of stamps expended in cases.	Cost awarded in cases.	Total cost.	Average cost per case.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs. A. P.
ARAKAN ...	Akyab	7,541	511	3,091	3,602	0 7 8
	Northern Arakan	...	...	..	...	.....
	Kyaukpyu	4,225	47	2,039	2,086	0 7 11
	Sandoway	3,302	288	164	452	0 2 2
	Total ...	15,068	846	5,294	6,140	0 6 6
PEGU ...	Rangoon Town	28	18	...	18	0 10 3
	Hanthawaddy	6,695	1,290	62	1,352	0 3 3
	Pegu	9,907	2,476	...	2,476	0 4 0
	Tharrawaddy	8,284	1,713	...	1,713	0 3 4
	Prome	6,339	942	1,929	2,871	0 7 3
	Total ..	31,253	6,439	1,991	8,430	0 4 4
IRRAWADDY ...	Thôngwa	28,095	1,526	748	2,274	0 2 0
	Bassein	15,975	709	1,092	1,801	0 1 10
	Henzada	8,341	1,113	1,145	2,258	0 4 4
	Thayetmyo	1,181	617	179	796	0 10 9
	Total ...	43,592	3,965	3,164	7,129	0 2 7
TENASSERIM ...	Amherst	4,235	1,640	184	1,824	0 6 11
	Tavoy	720	679	611	1,290	1 12 8
	Mergui	...	...	...	...	...
	Toungoo	3,134	654	101	755	0 3 10
	Shwegyin	4,809	1638	...	1,638	0 5 5
	Salween	...	...	...	...	...
	Total ...	12,898	4,611	896	5,507	0 6 10
	GRAND TOTAL LOWER BURMA ...	103,811	15,861	11,345	27,206	0 4 3

FORM NO. XXXVI.—*Civil Suits between Landlords and Tenants for the year 1891-92.*

Division.	District.	Suits brought by landlord.						Suits brought by tenants.		Total number of suits.		Cost incurred (including stamps).		Remarks.
		For rent.		*For ejection.*		*Others.*								
		Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Total cost.	Average cost per case.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs. A. P.	Rs. A. P.	
Arakan...	Akyab	69	7,160	1	.....	.....	.....	56	2,247	126	9,407	964 0 0	7 10 5	
	Northern Arakan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Kyaukpyu	3	40	.....	.....	.....	.....	.....	.....	3	40	8 12 0	2 14 8	
	Sandoway	6	199	4	.....	.....	.....	.....	.....	10	199	99 0 0	9 14 5	
	Total ...	78	7,399	5	.....	.....	.....	56	2,247	139	9,646	1,071 12 0	7 11 4	
Pegu ...	Rangoon Town	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Hanthawaddy	3	472	.....	.....	.....	.....	.....	.....	3	472	62 0 0	20 10 8	
	Pegu	32	7,027	.....	.....	.....	.....	.....	.....	32	7,027	708 0 0	22 2 0	
	Tharrawaddy	10	411	.....	.....	.....	.....	.....	.....	10	411	70 0 0	7 0 0	
	Prome	12	319	.....	.....	.....	.....	1	28	13	347	62 0 0	4 12 4	
	Total ...	57	8,229	.....	.....	.....	.....	1	28	58	8,257	902 0 0	15 8 10	
Irrawaddy.	Thôngwa	65	7,952	23	3,875	10	1,042	8	417	106	13,286	1,307 0 0	12 5 3	
	Bassein	30	2,767	3	50	.....	.....	.....	.....	33	2,757	449 0 0	13 9 8	
	Henzada	12	297	.....	.....	.....	.....	10	4,293	22	2,190	233 0 0	10 9 5	
	Thayetmyo	18	484	.....	.....	.....	.....	.....	.....	18	484	65 0 0	3 9 9	
	Total ...	125	12,040	26	3,925	10	1,042	18	1,710	179	18,717	2,054 0 0	11 7 7	
Tenasserim.	Amherst	21	1,700	13	1,306	6	81	.....	.....	40	2,987	338 11 0	8 7 6	
	Tavoy	28	1,367	4	75	.....	.....	2	25	34	1,467	251 4 6	7 6 3	
	Mergui	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Toungoo	15	626	.....	.....	.....	.....	1	50	16	676	121 0 0	7 9 0	
	Shwegyin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Salween	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total ...	64	3,693	17	1,381	6	81	3	75	90	5,130	710 15 6	7 14 5	
	Grand Total Lower Burma ...	324	31,361	48	5,206	16	1,123	78	4,060	466	41,750	4,738 11 6	10 2 8	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1891-92.*

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks.
1	2	3	4	5	6	7	8
ARAKAN.	Akyab.	Major W. H. F. Grey, Deputy Commissioner ...	244	.....	43	Inspection of Courts and offices; inspection of new roads and arrangement of ywathugyis; inspection of police guards and registers; inspected teak plantations in the Nagari grant; inspection of rain-gauge stations; made arrangements for the plan of operation to be pursued for the capture of Minlaung and his gang.	
		Mr. A. M. B. Irwin, Deputy Commissioner ...	122	.....	46	Inspection of Court and offices; inspection of police stations; inspection of thugyis' records and kwin maps; inspected ywathugyis' case registers; checked supplementary survey work in kwins; inspected cattle-pounds; inspection of registration offices, checked vital statistics; tried criminal cases; arranged plan of operation to be carried on against dacoits; inspected roads and salt works; arranged with taungmins for the payment of revenue to the Pyinwa Myoôk.	
		Mr. F. Ripley, Subdivisional Officer, Akyab ...	143	.....	12	Inspecting grazing-grounds; trying cases; recovering captives at Pyinwa.	

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks.
1	2	3	4	5	6	7	8
—continued	—continued.	Mr. G. E. R. G. Brown, Subdivisional Officer, Akyab ...	217	.....	67	Revision of ywathugyis' list; tried criminal cases; explaining to the ywathugyis' their duties; enquiring into the rates of land assessment; inspected oil-well in eastern Borongas; inspection of police guards; inspection of kwins; visited the Chins of Pyinwa for the purpose of arranging about the collection of revenue from them.	
		Mr. J. D. Fraser, Assistant Commissioner, Akyab ...	89	.....	32	Accompanied Deputy Commissioner and Mr. Grant Brown, during their tours in the interior.	
		Maung Mra U, Extra Assistant Commissioner, and Akunwun.	366	.....	3	To recover part of the revenue which was buried in the earth by Thugyi Chin Po.	
		Maung Tha Do Pru, Myoôk and Superintendent of Land Records, Akyab.	366	.....	145	Inspection of field and recess work.	
		Maung Aung Gyi, Myoôk, Akyab	210	Being Treasury Officer he seldom travels.	22	To settle land dispute and collection of land revenue.	
		Maung Aung Ban, Myoôk, Naaf	366	.....	89	Enquiring about dacoits; testing thugyis' measurements; inspection of thugyis' registers and going after dacoits.	
		Maung Shwe Hnya, Myoôk, Rathedaung	366	.....	116	To enquire into a case of dacoity; to investigate a criminal case; for release of captives who were taken by wild Chins; making arrangements for the collection of revenue from the Chins; enquiring about the arrival of captives from Upper Burma; enquiring	

Arakan—	Akyab—					in to the raid committed by wild Chins.
		Maung Myat Tun Aung, Extra Assistant Commissioner, and Subdivisional Officer, Rathedaung.	366	.....	174	To conduct sales of land of revenue defaulters; trying cases and inspection of ywathugyis' registers; inspection of land in a civil case; inspection of thugys' registers and rolls; selection of ywathugyis; inspected cattle-pounds; going after dacoits.
		Maung Kyaw Zan U, Myoôk, Urittaung ...	366	.....	95	Collection of land revenue; going after dacoits; selection of ywathugyis; testing thugyis' measurements.
		Maung Tha Gyaw, Myoôk, Myohaung	319	.....	120	Collecting fines under the Lower Burma Village Act; collecting land revenue; enquiring about opium-smokers and opium-smugglers; inspection of vital statistic registers; and returns of cattle-deaths; examined stamp accounts of thugyis and assessment-rolls; inspection of bridges and lands in revenue cases; selection of ywathugyis' grants and grazing-grounds.
		Maung Hla Paw Zan, Myoôk, Subdivisional Officer, Kyauktaw.	366	.....	111	Enquiring about dacoits and to expedite collection of revenue; inspection of registers of vital statistics; inspection of lands connected with revenue cases; inspection of police thanas; inspection of roads; pursuing dacoits; testing thugyis' measurements.
		Maung Po Myit, Myoôk, Minbya	366	.....	31	Inspection of land in a civil and criminal case; inspection of kwins; testing thugyis' measurements; inquiring into a case of dacoity; grants and grazing-grounds.
		Maung Aung Gyaw Zan, Myoôk, Pauktaw ...	228	He had fever frequently in the cold weather.	59	Collection of land revenue; instructing ywathugyis in their duties and examined their registers; inspection of a village-site in dispute and testing thugyis' measurements.

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks.
1	2	3	4	5	6	7	8
ARAKAN—*concluded.*	Akyab	Maung Pè, Myoôk, Pauktaw	68	.....	20	Examined registers of births and deaths ; investigation of salt manufactories ; collection of revenue ; testing thugyis' measurements ; inspection of a piece of land in a grant case ; accompanied Deputy Commissioner to inspect a grazing-ground.	
	Kyaukpyu.	Mr. F. MacBlaine, Deputy Commissioner ...	87	.....	21		
		Mr. W. H. A. St. John Leeds, Deputy Commissioner ...	279	.....	103		
		Maung San Hla Baw, Extra Assistant Commissioner, Kyaukpyu.	198	.....	34		
		Maung Chit, Hla U, Myoôk, Kyaukpyu ...	98	.....	32		
		Maung Tha Aung, Myoôk, Kyaukpyu	62	.....	14		
		Maung Tha Gyaw, Myoôk, Ramree	34	.....	18		
		Maung Me, Myoôk, Ramree	332	.....	113		
		Maung Me, Myoôk, An	34				
		Maung Tun Hla, Myoôk, An	332	.....	61		
		Maung Tha Zan, Myoôk, Myebôn	366	.....	57		
		Maung Shwe Hman, Myoôk, Cheduba	366	.....	216		
		Maung San Da Lôk, Akunwun	338	.....	25		
		Maung Tha Aung, Akunwun	28	.....	9		
	Sandoway.	Mr. B. Houghton, Deputy Commissioner	366	.....	158	General duty.	
		Maung San U Kaing, Akunwun	366	.....	4	Testing thugyis' measurements and collecting land revenue.	
		Maung Chin Hlaw, Myoôk, Taungup	366	.....	176	General duty.	
		Maung Tha Bwin, Myoôk, Sandoway	366	.....	117		
		Maung San Do Aung, Myoôk, Gwa	251	.....	148		
		Maung Aung Gyaw, Zan, Myoôk, Gwa	144	.....	48		
	N. Arakan.	Mr. R. H. Greenstreet, Deputy Commissioner ...	366	.....	125	General duty.	
		Major B. A. N. Parrott, Commissioner of Arakan ...	366	.....	135		

Pegu.	Rangoon Town.	Mr. W. Shircore, Myoôk	366	*Vide* remarks in subject No. 34 of report Part II.	*Nil.*	General supervision of the town lands.	
	Hanthawaddy.	Mr. J. K. Macrae from 1st April to 17th July 1891 and from 27th October 1891 to end of the year.	228	.....	97	20	
		Mr. N. G. Cholmeley from 17th July to 26th October 1891.	101	.....	26		
		Maung Po K. S. M., Extra Assistant Commissioner ...	365	.....	93	7	
		Mr. H. Rice to 16th October 1891	199	.....	32		
		Maung Pyat from 17th October 1891	166	.....	65	14	
		Maung Lu Gyi to 29th January 1892	304	.....	90	11	
		Maung Kyaw to 29th March 1892	60	.....	4		
		Maung Tha Kin, Tunte	365	.....	80	12	
		Maung Ta Po, Kungyangôn	365	.....	154	5	
	Pegu.	Mr. S. H. T. de la Courneuve, Deputy Commissioner, Pegu.	142	.....	44		
		Major F. D. Raikes, Deputy Commissioner, Pegu ...	43	.....	6		
		Mr. J. S. D. Fraser, Deputy Commissioner, Pegu ...	181	.....	61	21 kwins	
		Maung Tet To, Subdivisional Officer, Pegu... ...	366	Kwin inspection insufficient ...	117	3 kwins	
		Mr. A. T. Sarfas, Subdivisional Officer, Kyauktan ...	366	Done well	186	12 kwins	
		Maung Ôn Pe, Myoôk, Payagale	62	.....	27		
		Maung Shwe O, Myoôk, Payagale	186	.....	46		
		Maung Po We, Myoôk, Payagale	87	Did good work	52	10 kwins	
		Maung Shwe Ku, Extra Assistant Commissioner, Payagale.	31	Kwin inspection insufficient ...	9	1 kwin	
		Maung Po Han, Myoôk, Paunglin	84	.....	10		
		Maung Po Han, Extra Assistant Commissioner, Paunglin	222	Days on tour insufficient ...	47	18 kwins	
		Maung Lu Gyi, Myoôk, Paunglin	60	.....	19	8 kwins	
		Maung Po Gywet, Myoôk, Kawa	366	Insufficient	91	7 kwins	
		Maung San Nga, Myoôk, Pagandaung	366	.....	144	22 kwins	
		Maung Mo, Myoôk, Kyauktan	366	.....	149	15 kwins	
	Tharrawaddy.	Lieutenant F. D. Maxwell, Deputy Commissioner ...	365	.....	174		
		Maung Shwe Bwin, Extra Assistant Commissioner ...	365	.....	117		
		Maung Tun Aung, Extra Assistant Commissioner ...	242	.....	120		
		Mr. W. V. Wallace, Assistant Commissioner ...	124	.....	50		
		Maung Paw Tun, Myoôk	365	.....	187		
		Maung Pe, Extra Assistant Commissioner	365	.....	140		
		Maung Ôn Gaing, Myoôk	365	.....	250	General duty.	
		Maung Po, Myoôk	335	.....	130		
		Maung Tha Dun Aung, Myoôk	275	.....	147		
		Maung Myat Tun, Myoôk	90	.....	55		
		Mr. Munro, Myoôk	244	.....	130		
		Mr. Palmer, Myoôk	121	.....	80		
		Maung Ôn Pe, Myoôk	30	.....	7		

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.
1	2	3	4	5	6	7	8
PEGU—concluded.	Prome.	Mr. Campbell, Deputy Commissioner, Prome ...	31	.....	3		
		Major Cresswell, Deputy Commissioner, Prome...	334	.....	97		
		Mr. Lang, Extra Assistant Commissioner, Prome	96	.....	...		
		Maung Po Han, Myoôk, Prôme	269	.....	2		
		U Kin, Extra Assistant Commissioner, Prome ...	153	.....	71		
		Mr. Field, Assistant Commissioner, Prome ...	30	.....	11		
		Maung Ba Tu, K.S.M., Assistant Commissioner, Prome.	182	.....	36		
		Maung Shwe Gyôk, Myoôk, Extra Assistant Commissioner, and Superintendent of Land Records, Prome.	365	.....	185		
		Maung Hmè, Myoôk, Padaung	306	.....	39		
		Maung Myit, Myoôk, Padaung	59	.....	20		
		Maung Shan Byu, Myoôk, Shwedaung ...	113	.....	21		
		Maung Kan Tha, Myoôk, Shwedaung ...	31	.....	23		
		Maung Pe, Myoôk, Shwedaung	179	.....	32		
		Maung Hmè, Extra Assistant Commissioner, Shwedaung.	365	.....	110		
		Maung Ba Tu, K.S.M., Extra Assistant Commissioner, Paungdè.	183	.....	58		
		Mr. Field, Assistant Commissioner, Paungdè ...	172	.....	63		
		Maung Ôn Kaing, Myoôk, Thègôn ...	365	.....	143		
		Maung Kan Tha, Myoôk, Shwele	112	.....	9		
		Maung Shan Byu, Myoôk, Shwele	253	.....	86		
		Maung Thi Myoôk, Mahathaman	365	.....	113		
		Mr. Rice, Myoôk, Prome	142	.....	32		
		U Ku, Extra Assistant Commissioner, Paungdè	252	.....	44		
		U. Ô. Myoôk, Paungdè	113	.....	43		
		Colonel G. A. Strover, Commissioner of Pegu Division.	365	.....	102	General.	

Irrawaddy.	Thôngwa.	Mr. G. Carmichael	150	.....	40		
		Mr. S. H. T. de la Courneuve	216	.....	69	Inspected revenue record of Assistant Commissioner and Myoôk, Pyapôn.	
		Mr. H. G. Sharpe	343	.....	80		
		Mr. J. M. George	23	Only in the district during April 1891.	10		
		Mr. L. H. Saunders	192	Doing well	9		
		Maung Pe	174	.....	35		
		Maung Ôgh	238	.....	117		
		Maung Tin Gyaw	366	A good energetic Myoôk ...	109		
		Maung Ba Thaw	366	.....	111		
		Maung Kyaw Nyein	366	Gives great promise ...	82		
		Maung Po Maung	366	.....	61		
		Maung Po Thin	366	.....	49		
		Maung Pe	366	.....	129		
		Maung Shwe Zin	94	.....	60		
		Maung Yo	366	.....	35		
		Maung Shwe Waing	366	.....	5		
	Bassein.	Mr. G. L. Weidemann, Deputy Commissioner ...	110	I should have travelled more, but had to leave the district twice.	33	Tested 14 kwins	Hard-working and zealous; took a keen interest in his heavy district, despite two transfers; did much useful inspection work.
		Captain A. B. Pritchard, Deputy Commissioner ...	73	.....	15	Tested 9 kwins	Energetic; made his Subdivisional Officers and Township Officers romp round and work up the collections.
		Lieutenant G. E. T. Green, Deputy Commissioner	183	.....	33	.....	A satisfactory officer, who will improve as he gains experience.
		Mr. H. C. Minns, Assistant Commissioner ...	101	.....	38	Young officer learning work at headquarters, accompanied Superintendent, Land Records, to learn supplementary survey work.	Began well on the whole.
		Mr. J. E. Moultrie, Extra Assistant Commissioner	366	.....	156	Tested 103 holdings	Worked well himself, but might be stricter over his subordinates.
		Maung An, Extra Assistant Commissioner ...	366	.....	26	Tested 134 holdings	Fair to good.
		Maung Pe, Extra Assistant Commissioner ...	129	.....	28	.....	Very good, but suffered from severe sickness.
		Maung Ôgh, Extra Assistant Commissioner ...	24	.....	...	.....	Poor to bad; gets sad relapses after spasmodic improvements.
		Maung Tha No, Extra Assistant Commissioner	186	.....	66	.....	Doubtful to indifferent.
		Mr. G. E. Godber, Extra Assistant Commissioner	146	Headquarter Officer, Cannot travel much.	17	.....	Worked very well on general duty at headquarters.

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.
1	2	3	4	5	6	7	8
continued.	Bassein—concluded.	Maung Yè Bya, Myoôk	366	Has to go to and fro between Myaungmya and Labutta.	252	Tested 120 holdings	Fair.
		Maung Dwe, Myoôk	366	.....	109	Tested 22 holdings	Excellent all round officer, but only fairly good from a purely revenue point of view.
		Mr. D. L. Richardson, Myoôk	235	*See* remarks on Mr. Godber	63	Tested 173 holdings	Energetic and has done useful inspection work. Will improve as he gains experience.
		Maung Myat Nyein, Myoôk	366	.....	134	Tested 51 holdings	Good.
		Maung Hla Baw, Myoôk	75	.....	14	.....	Bad to very bad.
		Maung Ba Gyi, Myoôk	291	.....	77	Tested 10 kwins	Good and will be better if properly worked.
		Maung Kaung Baw, Myoôk	366	.....	122	Tested 106 holdings	Moderate to fair only.
		Maung Tha Dun U, Myoôk	316	.....	165	Tested 120 holdings	ditto.
		Maung San Dwa, Myoôk	366	.....	100	Tested 13 kwins	Bad to very bad.
		Maung Hpo Hla, Myoôk	60	.....	30	.....	Good.
		Maung Po Kya, Myoôk	20	.....	11	Officiated only for a short time ...	No remarks.
		Mr. W. C. Pascal, Myoôk	157	.....	...	Treasury Officer at headquarters	Satisfactory.
		Maung Maung Pin, Myoôk	209	.....	...	Treasury Officer at headquarters	ditto.
		Maung Ba, Akunwun	366	.....	...	.....	Has done well. However he must have known about the arrears of town land rents and said nothing about them till I questioned him closely.
		Mr. P. Beechey, Superintendent of Land Records	366	.....	184	Tested 184 kwins	Has done very good work indeed and has given both the Deputy Commissioners and me satisfaction.

Irrawaddy	Henzada.	Lieutenant-Colonel J. Butler, Deputy Commissioner.	366	Inspected field work in all the townships and 20 circles out of 47 circles in the Henzada district.	65	Tested 26 kwins; tried revenue cases; inspected the Lemyethna retirements of bund in the Ngawun creek, Zalun embankment. Examined the ywathugyis' registers; also births and deaths registers; inspected taik-thugyis' registers; inspected the alignment of district road from Mataungda to Kanyinngu; checked applications for remission of land revenue; visited grants of land made to Mr. D'Avera; instructing and explaining as to the collection of vital statistics by police patrols; inspected schools.	Most satisfactory. Colonel Butler kept his thugyi and township officers well up to the mark.
		Captain A. B. Pritchard, Assistant Commissioner, Myanaung.	282	Was beginning to learn field work when he was transferred to Bassein.	87	Tested 11 kwins; was engaged on forest settlement work; tried revenue cases; checked applications for remission of land revenue.	Fair.
		Mr. F. C. Nisbet, Subdivisional Officer, Myanaung.	77	Only joined at end of season.	32	Checked application for remission of land revenue; enquired into claims for compensation for land taken up for road; inspected certain grazing-grounds; forest Settlement work.	Tackled his work at once and got in some remission cases well, about which I was anxious.
		Maung Po Thaik, Subdivisional Officer, Henzada.	64	Active and zealous, but wanting in experience.	58	Enquired into claims for compensation for lands taken up.	Good.
		Maung Pyat, Subdivisional Officer, Henzada ...	200	Slow and steady ...	125	Enquired into claims for compensation for lands taken up and tried revenue cases.	Good.
		Maung Po Bye, Subdivisional Officer, Henzada	274	Active and hardworking and a very intelligent and reliable officer in his work.	131	Tested 33 kwins; enquired into claims for compensation for lands taken up; assisted thugyis in collecting land revenue and capitation-tax; inspected registers of vital satistics and deaths of cattle; tried revenue cases.	Very good.
		Maung Hla Baw	286	Flighty and superficial; no use as a Myoôk.	79	Tested 25 kwins; assisted thugyis in collecting revenue; inspected registers of cattle deaths and vital statistics.	Very bad.

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.
1	2	3	4	5	6	7	8
—concluded.	Henzada—*continued.*	Maung Te	366	Old and feeble and useless	85	Tested 12 kwins; tried revenue cases; assisted thugyis in collecting revenue.	Indifferent.
		Maung Gyi	306	An experienced Myoôk, lately indisposed by bad health.	139	Tested nine kwins; assisted thugyis in collecting land revenue and capitation-tax; inspected registers of vital statistics and cattle deaths; tried revenue cases.	Good.
		Maung Po Tha Daw	60	Acted for two months and did satisfactorily.	25	Tested six kwins ...	Good.
		Maung Ko	366	Not very brilliant but steady	105	Tested 18 kwins; assisted thugyis in collecting capitation and land revenue; inspected registers of vital statistics; tried revenue and excise cases; inspected registers of cattle deaths.	Good.
		Maung Po Hla, Kanaung	14	Acted for three months and did satisfactorily.	...	.....	Good.
		Maung Ba Ô, Kanaung	350	Was reduced for laziness and incompetency.	165	Tested 23 kwins; collected excise, capitation, land revenue and fishery revenue; inspected registers of vital statistics.	Very bad.
		Maung Po Pe, No. 2, Kanaung	2	Lately joined ...	...	.....	No remarks.
		Maung Po Pe, No. 1, Kyangin	366	Has done fairly well ...	162	Tested 16 kwins; inspected the registers of cattle deaths, vital statistics; assisted thugyis in collecting revenue.	Good.

Irrawaddy	Thayetmyo.	Maung Ba Ôn, Superintendent of Land Records	255	An intelligent man; has worked hard and knows his work and does it.	98	Tested 105 kwins out of 47 circles	Good and will, I hope, improve.
		Maung Shwe Tha, Akunwun	366	Intelligent and hard-working; has brought in the revenue punctually and looks after the thugyis.	...	.....	Very good.
		Lieutenant G. E. T. Green, officiating Deputy Commissioner.	36		13		
		Mr. D. J. A. Campbell, Deputy Commissioner...	329		95		
		Mr. Symns, Assistant Commissioner ...	167		48		
		Mr. Bonus, Assistant Commissioner ...	160		5		
		Mr. Metcalfe	21		5		
		Mr. Blake, Myoôk and Subdivisional Officer ...	323	Satisfactory except in the case of Mr. Bonus, Assistant Commissioner, who was only five days out in the district.	204	Inspection of records, supervision of collections, and inspection of rolls.	Mr. Blake did good work and so did Maung Myit. Mr. Bonus and his Township Officer, Maung Le Dun, gave us much trouble. Mr. Bonus was indolent, apathetic, and inaccurate, and Maung Ne Dun followed the bad example set him by his Subdivisional Officer.
		Mr. Hall, Assistant Commissioner ...	81		5		
		Maung Po Kin, Akunwun ...	365		34		
		Maung Myit, Myoôk	328		36		
		Maung Kan Tha, Myoôk	37		5		
		Maung Maung Maung, Myoôk	57		10		
		Maung Po Po, Myoôk	365		86		
		Maung Shwe Da, Myoôk	365		112		
		Maung Ne Dun, Myoôk	365		57		
		Lieutenant O. J. Ôbbard, Assistant Commissioner.	40		...		
		D. Norton, Esq., Commissioner, Irrawaddy Division.	283	.....	113	The offices and records at the headquarters of all districts and subdivisions and of almost all townships were thoroughly inspected; much care was subsequently taken to remedy the defects found and recorded; in all districts as much as possible was seen of the people and of their circle and village officers.	
		H. Buckle, Esq., officiating Commissioner, Tenasserim Division.	83	.....	20		
Tenasserim.	Amherst.	Captain T. G. Johnson, Deputy Commissioner ...	365	.....	102		
		Mr. T. J. Metcalfe, Assistant Commissioner ...	245	Sationed at Moulmein ...	.....		
		Mr. P. H. Martyr, Subdivisional Officer ...	278	Partly in district and partly in town.	87		
		Mr. D. L. M. Mackay, Assistant Commissioner ...	132	In Moulmein town only ...	.....		
		Mr. H. Moore-Lyons, Subdivisional Officer ...	235	Will make a good Revenue Officer.	130		
		Maung Tu, Subdivisional Officer	209	Has a very extensive charge	156		

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1890-91*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks.
1	2	3	4	5	6	7	8
	Amherst.	Mr. H. Thompson, Assistant Commissioner ...	79	Employed in grant work ...	49		
		Maung Myat Min, Myoôk, Yè	306	.....	.....		
		Mr. W. C. Pascal, Myoôk, Wagaru ..	210	.....	96		
		Maung San Ya, Extra Assistant Commissioner, Zaya.	292	Has heavy judicial work ...	73		
		Maung So Pe, Myoôk, Bilugyun	299	Lazy and does not travel enough.	.....		
		Maung Sin, Myoôk, Gyaing-Attaran ...	272	Maung Sin has retired on pension.	.....		
		Maung San Pan U, Myoôk-Attaran ...			93		
		Maung Po Hla, Myoôk, Gyaing-Salween ...	246	.....	119		
		Maung So Myoôk, Salween-Hlaingbwè ...	140	.....	125		
		Maung Shwe Aung, Myoôk, Thatôn ...	240	Is too fond of Thatôn; he is a Taungthu.	25		
		Maung Po, Extra Assistant Commissioner, Martaban.	295	Unable to cope with his revenue work.	70		
		Maung Gyi, Myoôk, Pagat	285	.....	80		
		Maung Pan Maung, Myoôk, Haungtharaw ...	366	.....	79		
	Tavoy.	Lieutenant-Colonel T. M. Jenkins, Deputy Commissioner.	366	Does not travel enough ...	53	Revenue business generally.	
		Maung Thaw, Myoôk, Central township ...	366	.....	62	To hurry up the collection of land revenue and capitation-tax, and to inspect lands in revenue cases.	
		Maung Po Yin, Myoôk, South-Eastern township	160	.....	60		
		Maung Myat Kyaw, officiating Myoôk, South-Eastern township.	145	.....	24		
		Maung Du, Extra Assistant Commissioner, South-Eastern township.	61	.....	27		
		Maung Kyin Yon, Myoôk, Northern and Western townships.	366	.....	178		
		Maung Yan Shin, Myoôk,	366	.....	131		
	gui.	Mr. H. G. Batten, Deputy Commissioner ...	341	Work at headquarters prevents much moving about	89	General inspection ...	Twenty-five days' privilege leave.
		Mr. J. H. Merrifield, Extra Assistant Commissioner, Maliwun.	339	Energetic	181	Revenue, judicial, Mines, and surveys, and Village Act operations.	Twenty-seven days' privilege leave.

TENASSERIM—continued.

Mer	Maung Ôn, Shwe, Myoôk, Myoma ...	365	Has done very well ...	79	Revenue, judicial, and Village Act operations.	
	Maung Pan Maung, Myoôk, Tenasserim ...	366	Has done fairly well ...	104		
	Maung So, Myoôk, Lenya	304	Has not done well ...	98		
	Maung Shwe Gyaik, Myoôk, Palaw ...	366	Very active officer ...	102		
	Maung Shwe Kyu, Akunwun	366	Employed at headquarters; has done very well.	8	Hurrying up revenue collections.	
Toungoo.	Mr. G. M. S. Carter, Deputy Commissioner ...	366	.....	130	Checking capitation-tax rolls, vital statistics, applications for land revenue remissions; applications for grant of land and general duty.	
	Maung San Wa, Subdivisional Officer, Toungoo	366	This officer is too much tied down to headquarters by civil work.	34	Checking land assessment and capitation-tax rolls, and on general and inspection duty.	
	Maung Taing, Extra Assistant Commissioner, Zeyawadi.	366	Has done very good inspection work; his time has been greatly occupied in collecting revenue.	229	Checking land assessment-rolls, capitation-tax rolls, and on general duty, and inspecting births and deaths registers.	
	Maung Shwe Po, Myoôk, Thagaya ...	366	Inspection work not satisfactory.	140		
	Maung Tha Zan, Myoôk, Bônmadi... ...	339	Has done very well in inspection of vital statistics and in every other way.	209	Checking land assessment-rolls, capitation-tax rolls, and on general duty, and inspecting births and deaths registers and enquiring into several cases of land destroyed by drought.	
	Maung Myat U, Myoôk, Kanin	366	Has done well ...	127	Checking capitation-tax rolls, taungya-tax rolls, and on general duty.	
	Maung Pan Myo Southey, Myoôk, Kyathaungdaung.	172	Not satisfactory ...	49	Checking capitation-tax rolls and on general duty.	
	Maung Ye E, Myoôk, Kyathaungdaung ...	194	Has done well ...	99	Checking taungya-tax rolls and on general duty.	
	Maung Myat Tha Dun, Akunwun ...	366	Has done well ...	17	Preparing land assessment-rolls for village headmen in Thinbôn circle and to expedite revenue collections.	
	Maung Kan Hein, Myoôk, Toungoo ...	290	Treasury Officer ...	5	Appeared at departmental examination.	
Shwegyin.	Mr. D. Wilson, Deputy Commissioner ...	366	.....	122	Supervising revenue collections made by ywathugyis; inspecting land applied for pottas and grazing-grounds; forest settlement duty in the Bawni range; general miscellaneous revenue work; inspection of thugyis' records.	

FORM NO. XXXVII.—*List of Officers who have performed Revenue Work during the year 1891-92*—concluded.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.
1	2	3	4	5	6	7	8
—concluded.	Shwegyin—concluded.	Maung Shwe Go, Extra Assistant Commissioner, Subdivisional Officer, Shwegyin.	366	.....	70	Checking capitation-tax assessment rolls; births and deaths registers; examining ywathugyis' registers; inspecting land applied for remission of land revenue and checking cattle death returns.	
		Mr. A. C. Beale, Extra Assistant Commissioner, Subdivisional Officer, Kyaikto.	366	.....	95	Inspecting land applied for; checking capitation-tax and land revenue assessment-rolls; ascertaining drainage work necessary to fit land for cultivation; verifying damage in connection with application of remission of land revenue; checking salt licenses; inspecting crop; driving off wild elephants destroying cultivation; verifying cash and stamp balances.	
		Maung Aung Zan, Myoôk, Subdivisional Officer, Pyuntaza.	366	.....	162	Revenue remission; grazing-grounds; checking thugyis' capitation-tax rolls; inspecting land applied for; checking measurements; collection of fishery, land, and capitation-tax; checking vital statistics; supervising ywathugyis' work.	
		Maung Mo, Myoôk, Kyaukkyi	366	.....	24	Checking capitation-tax, assessment-rolls; births and deaths registers; examining ywathugyis' registers; inspecting land applied for remission of revenue; checking cattle death returns.	

Tenasserim		Maung Pè Gyi, Myoôk, Pyuntaza	366	.....	172	Checking thugys' capitation-tax rolls; potta cases; revenue remission; collection of fishery, land, and capitation-tax; supervising ywathugyis' work; checking vital statistics.
		Maung Po Yin, Myoôk, Bilin	192	.....	55	Decided revenue cases; checking capitation and land revenue assessment rolls for five circles; inspecting all land applied for remission; inspecting land applied for pottas.
		Maung Shwe Zin, Myoôk, Bilin	174	.....	21	Checking capitation-tax assessment-rolls.
		Maung Ba Thein, Akunwun	360	.....	...	.....
		Maung Po Thaw, Myoôk, Shwegyin ...	366	.....	...	.....
		Maung Po Aung, Myoôk, Kyaikto ...	366	.....	65	Checking capitation-tax rolls; ascertained drainage works necessary to fit land for cultivation; verifying in connection with application for remission of land revenue; checking salt licenses and inspecting lands applied for.
	Salween.	Mr. W. N. Baines, Deputy Commissioner ...	366	.....	127	Tested capitation-tax rolls in 26 villages in Papun, Kadaing, Kollodo and Kawgayet circles with a total of 539 houses, and inspection of police stations in the district.
		Maung Lu Yin, Myoôk	366	Did useful work; testing capitation-tax rolls.	...	Tested capitation-tax rolls in five circles (Papun, Kadaing, Mewaing, Winpyaing, and Kawgayet), altogether 128 villages and 1,642 houses.
		Lieutenant-Colonel C. B. Cooke, Commissioner, Tenasserim Division.	281	.....	112	.....
		Mr. H. Buckle, officiating Commissioner, Tenasserim Division.	74	.....	49	.....
		Colonel H. R. Spearman, Commissioner, Tenasserim Division.	11	.....	...	.....

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions).*

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of land-rate in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	Number of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Number of persons.	Rs.	Number of lots or houses.
ARAKAN	Akyab ...	1890-91 ...	492,448	8,97,615	5,231	10,462	5,231	71,659	83,336	574,569	9,86,182	85,887	3,44,706	3,926
		1891-92 ...	506,331	9,28,654	4,920	9,840	4,920	75,410	88,410	591,581	10,21,984	87,515	3,53,325	4,186
		Increase ...	13,883	31,039	...	...	...	3,751	5,074	17,012	35,802	1,628	8,619	260
		Decrease ...	...	...	311	622	311	...	...	...	...	...	...	...
	Northern Arakan	1890-91 ...	...	...	3,609	7,218	3,609	2,000	...	9,218	3,609	...	3,500(a)	...
		1891-92 ...	...	...	3,735	7,470	3,735	2,000	...	9,470	3,735	...	3,621	...
		Increase ...	...	...	126	252	126	...	...	252	126	...	121	...
		Decrease ...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	1890-91 ...	99,082	1,42,121	5,129	10,258	5,129	9,462	14,912	118,802	1,62,162	36,933	1,57,354	742
		1891-92 ...	100,614	1,44,264	4,597	9,194	4,597	9,265	13,897	119,073	1,62,758	37,002	1,60,947	727
		Increase ...	1,532	2,143	...	...	...	...	...	271	596	69	3,593	...
		Decrease ...	...	...	532	1,064	532	197	1,015	...	...	...	...	15
	Sandoway ...	1890-91 ...	39,069	55,082	3,070	6,140	3,070	10,018	15,038	55,227	73,190	16,380	58,827	...
		1891-92 ...	40,454	56,035	3,043	6,086	3,043	9,465	14,504	56,005	73,582	16,979	60,957	...
		Increase ...	1,385	953	...	...	...	...	...	778	392	599	2,130	...
		Decrease ...	...	...	27	54	27	553	534	...	...	...	...	...
	Total Arakan ...	1890-91 ...	630,599	10,94,818	17,039	34,078	17,039	93,139	1,13,286	757,816	12,25,143	139,200	5,64,387	4,668
		1891-92 ...	647,399	11,28,953	16,295	32,590	16,295	96,140	1,16,811	776,129	12,62,059	141,496	5,78,850	4,913
		Increase ...	16,800	34,135	...	...	...	3,001	3,525	18,313	36,916	2,296	14,463	245
		Decrease ...	...	...	744	1,488	744	...	...	...	...	...	...	...

(a) Tribute.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account of land-rate in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission allowed to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to the 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand due on the 30th June, exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July 1892.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AKAKAN—*concluded.*	Akyab	1890-91	10,850	8,466	3,475	44	13,53,723	92,405	842	11,98,244	13,52,905(*a*)	8,867	
		1891-92	11,366	8,358	1,745	24	13,96,802	93,082	891	13,95,926	13,95,926(*b*)	...	
		Increase	516	...	...	...	43,079	677	49	1,97,682	43,021	...	
		Decrease	...	108	1,730	20	...	...	...	...	...	8,867	
	Northern Arakan	1890-91	...	...	...	...	7,109	711	...	7,109	7,109	...	
		1891-92	...	...	...	...	7,356	735	...	7,356	7,356	...	
		Increase	...	...	...	...	247	24	...	247	247	...	
		Decrease	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1890-91	2,131	7,060	79,320	139	4,08,166	31,306	3,102	2,94,580	4,03,618(*c*)	4,692(*d*)	
		1891-92	2,024	8,490	14,175	159	3,48,553	41,534	1,294	3,47,262	3,47,262(*e*)	...	
		Increase	...	1,430	...	20	...	10,228	...	52,682	...	...	
		Decrease	107	...	65,145	...	59,613	...	1,808	...	56,356	4,692	
	Sandoway	1890-91	...	2,986	9,675	263	1,44,941	10,134	431	1,43,750	1,44,565(*f*)	...	
		1891-92	...	3,707	6,210	240	1,44,696	12,917	810	1,43,886	1,43,886	...	
		Increase	...	721	...	...	...	2,783	379	136	...	...	
		Decrease	...	...	3,465	23	245	...	...	...	679	...	
	Total, Arakan	1890-91	12,981	18,512	92,470	446	19,13,939	1,34,556	4,375	16,43,683	19,08,197	13,559	
		1891-92	13,390	20,555	22,130	423	18,97,407	1,48,268	2,995	18,94,430(*g*)	18,94,430	...	
		Increase	409	2,043	...	...	...	13,712	...	2,50,747	...	...	
		Decrease	...	...	70,340	23	16,532	...	1,380	...	13,767	13,559	

(*a*) Includes Rupees 24 paid in excess by thugyis.
(*b*) Includes Rs. 15 paid in excess.
(*c*) Includes Rs. 3,107 supplementary assessment.
(*d*) Includes Rs. 129 assessed in June and Rs. 10 supplementary assessments.
(*e*) Includes Rs. 3 paid in excess.
(*f*) Includes Rs. 55 supplementary assessment.
(*g*) Includes Rs. 18 paid in excess.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of land rate in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of lots or houses.
Pegu	Rangoon Town	1890-91	1,207	2,486	...	...	...	2,808	10,824(a)	4,015	13,310	...	...	759
		1891-92	1,134	2,324	...	...	...	2,832	9,707(b)	3,966	12,031	...	...	720
		Increase	...	...	...	...	...	24	...	...	...	...	...	...
		Decrease	73	162	...	...	...	...	1,117	49	1,279	...	...	39
	Hanthawaddy...	1890-91	471,235	9,07,628	...	...	...	37,446	93,506	508,671	10,91,134	59,242	2,49,444	...
		1891-92	485,795	10,28,749	...	...	...	42,344	97,479	528,139	11,26,228	61,443	2,56,413	...
		Increase	14,570	31,121	...	...	...	4,898	3,973	19,468	35,094	2,201	6,969	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...
	Pegu	1890-91	755,631	14,17,902	274	548	411	39,898	43,225(c)	787,077	14,60,728	71,274	2,86,986	...
		1891-92	774,380	14,42,744	290	580	493	34,116	45,067(d)	809,076	14,88,304	72,425	2,90,855	...
		Increase	18,749	25,652	16	32	82	3,218	1,842	21,999	27,576	1,151	3,869	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...
	Tharrawaddy	1890-91	318,565	5,07,939	887	1,774	1,331	30,477	57,410	350,816	5,66,680	66,347	2,98,956	...
		1891-92	328,944	5,35,994	871	1,742	1,306	24,823	46,724	353,509	5,84,024	71,423	3,18,597	...
		Increase	10,379	28,055	...	...	...	...	...	4,693	17,344	5,076	19,551	...
		Decrease	...	...	16	32	25	5,654	10,686	...	...	...	...	...
	Prome	1890-91	268,642	2,41,277	6,250	12,500	9,375	33,073	65,844	314,215	3,16,496	73,674	2,07,070	4,832
		1891-92	272,112	2,51,588	4,315	11,420	9,081	34,933	67,603	317,565	3,28,272	73,017	2,08,967	4,876
		Increase	3,470	10,311	...	...	...	960	1,759	3,350	11,776	343	997	44
		Decrease	...	...	1,935	1,080	294	...	...	...	...	...	...	...
	Total, Pegu	1890-91	1,815,270	31,66,422	7,411	14,822	11,117	134,702	2,70,809	1,964,794	34,48,348(e)	269,537	11,33,356	5,591
		1891-92	1,867,365	32,61,399	5,476	13,742	10,880	138,148	2,66,580	2,014,255	35,38,859	278,308	11,64,742	5,595
		Increase	47,095	94,977	...	...	...	3,446	...	49,461	90,511	8,771	31,386	5
		Decrease	...	...	1,935	1,080	237	...	4,229	...	...	...	...	...

(a) Includes Rs. 2,400 rent of jail sawmill.
(b) Includes Rs. 1,200 rent of jail sawmill.
(c) Includes Rs. 229 supplementary assessment.
(d) Includes Rs. 124 supplementary assessments.
(e) Includes Rs. 506 supplementary acssssments.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account [of land-rate in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to the 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand due on 30th June exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Rangoon Town	1890-91 ...	3,185	505	...	...	17,000	1,955	25	16,642	16,811	164	
		1891-92 ...	3,036	405	...	...	15,472	1,511	66	15,021	15,406	...	
		Increase ...	...	...	...	...	...	...	41	...	...	...	
		Decrease ...	149	100	...	...	1,528	444	...	1,621	1,405	164	
	Hanthawaddy	1890-91 ...	...	95,640	7,417	...	14,43,635	84,293	73,968	13,28,514	13,60,599	68	
		1891-92 ...	...	96,585	8,350	...	*14,87,576	90,896	11,667	14,69,140	14,78,429(a)	...	
		Increase ...	...	945	933	...	43,941	6,603	...	1,40,626	1,08,830	...	
		Decrease ...	...	...	...	...	...	...	62,301	...	...	68	
	Pegu	1890-91 ...	...	62,360(b)	480(d)	...	18,10,554	1,09,191	2,821	17,72,291	18,07,733	...	
		1891-92 ...	...	64,930(c)	520(e)	...	18,44,609	1,15,333	4,855	18,39,500	18,39,754	...	
Pegu—concluded.		Increase ...	...	2,570	40	...	34,055	15,142	2,034	67,209	32,021	...	
		Decrease ...	...	...	...	...	...	...	...	...	...	...	
	Tharrawaddy	1890-91 ...	...	84,521	...	95	9,50,252	56,586	25,891	9,27,006	9,24,405 (f)	...	
		1891-92 ...	...	84,363	...	80	9,86,974	58,731	12,975	9,71,425(g)	9,71,425	1,076(h)	
		Increase ...	...	...	...	...	36,722	2,145	...	53,519	47,020	1,076	
		Decrease ...	...	158	...	15	...	...	12,916	...	...	...	
	Prome	1890-91 ...	19,797	20,496	...	1,169	6,55,928	49,989	5,864	6,39,210	6,51,903(i)	...	
		1891-92 ...	18,386	30,490	...	123	6,76,238	57,000	3,888	6,67,127 (j)	6,72,270	104	
		Increase ...	...	9,994	...	...	20,310	7,011	...	27,917	20,367	104	
		Decrease ...	1,411	...	...	1,046	...	...	1,976	...	...	...	
	Total, Pegu	1890-91 ...	22,982	2,63,522(b)	7,897(d)	1,264	48,77,369	2,93,014	1,08,569	46,74,563	47,70,451(f).(i).	232	
		1891-92 ...	21,422	2,76,773(c)	8,870(e)	203	50,10,869	3,23,471	33,451	49,62,213	49,77,284(k)	1,180	
		Increase ...	...	13,251	973	...	1,33,500	30,457	...	2,87,650	2,06,833	948	
		Decrease ...	1,560	...	...	1,061	...	...	75,118	...	...	...	

(a) Includes Rs. 2,225 salt revenue collected after the close of the year and Rs 295 supplementary assessments.
(b) Includes Rs. 40 supplementary assessment.
(c) Includes Rs. 90 supplementary assessment.
(d) Includes Rs. 80 supplementary assessment.
(e) Includes Rs. 40 supplementary assessment
(f) Rupees 44 collected in excess on account of land revenue.
(g) Includes Rs. 29 excess collections.
(h) Excludes Rs. 1,527 on account of kaing cultivation.
(i) Includes Rs. 1,834 excess collections and Rs. 5 supplementary assessment.
(j) Includes Rs. 24 excess collections.
(k) Includes Rs. 2,573 excess collections.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92. (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of land-cess in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	Number of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Number of persons.	Rs.	Number of lots or houses.
IRRAWADDY.	Thôngwa	1890-91 ...	447,048	9,32,896	...	...	...	46,038	1,08,850	493,086	10,41,746	92,352	3,93,785	...
		1891-92 ...	527,871	1,170,429	...	...	...	56,440	1,29,263	584,311	12,99,692	96,835	4,13,135	...
		Increase ...	80,823	2,37,533	...	...	...	10,402	20,413	91,225	2,57,946	4,483	19,350	...
		Decrease ...	...	...	...	...	...	...	...	...	...	...	...	...
	Bassein	1890-91 ...	567,373	76,2,876(a)	1,100	2,200	1,655	26,184	50,409	595,757	8,14,940	86,699	3,85,809	3,331
		1891-92 ...	605,428	8,69,203	1,180	2,360	1,777	27,541	64,371	635,329	9,35,351	78,694	3,48,525	3,479
		Increase ...	38,055	1,06,327	80	160	122	1,357	13,962	39,572	1,20,411	...	...	148
		Decrease ...	...	...	...	...	...	...	...	...	...	8,005	37,284	...
	Henzada	1890-91 ...	368,710	5,99,770	1,253	2,506	1,879	55,177	(b) 89,999	426,393	(b) 6,91,648	76,762	3,42,398	...
		1891-92 ...	373,835	6,35,924	1,036	2,072	1,601	33,038	75,839	408,945	7,13,364	90,477	4,03,387	...
		Increase ...	5,125	36,154	...	217	278	...	...	...	21,716	13,715	60,989	...
		Decrease ...	...	...	...	434	...	22,139	14,160	17,448	...	...	...	...
	Thayetmyo	1890-91 ...	69,770	61,722	11,826	23,652	17,739	24,090	30,939	117,512	1,10,400	39,015	1,33,716	2,278
		1891-92 ...	70,129	56,913	12,412	24,824	18,618	28,038	34,980	122,991	1,10,511	38,783	1,33,622	2,278
		Increase ...	359	...	586	1,172	879	3,948	4,041	5,479	111	...	...	...
		Decrease ...	...	4,809	...	...	...	...	...	...	...	232	94	...
	Total Irrawaddy	1890-91 ...	1,452,901	23,57,264	14,179	28,358	21,273	1,51,489	2,80,197	1,632,748	26,58,734	2,94,828	12,55,708	5,609
		1891-92 ...	1,577,263	27,32,469	14,628	29,256	21,996	1,45,057	3,04,453	1,751,576	30,58,918	3,04,789	12,98,669	5,757
		Increase ...	124,362	3,75,205	449	898	723	...	24,256	118,828	4,00,184	9,961	42,961	148
		Decrease ...	...	...	...	...	...	6,432	...	...	...	...	...	...

(a) Includes Rs. 116 collected after 31st March 1892.

(b) Includes Rs. 198 ground rent.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of land and other Revenue to which this Report refers for the year 1891-92. (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account of land rate in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand on 30th June exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY—*concluded.*	Thôngwa	1890-91	...	9,20,573	1,058	458	23,37,620	87,999	1,709	22,90,071	23,43,121	12,790	
		1891-92	...	8,74,069	2,100	552	25,89,548	1,04,386	2,313	25,85,865	25,87,235	...	
		Increase	...	...	1,042	94	2,31,928	16,387	604	2,95,794	2,44,114	...	
		Decrease	...	46,504	...	...	...	...	...	...	...	12,790	
	Bassein	1890-91	15,506	1,77,649*	37,020*	928	14,32,452 *	91,126	390	13,95,663 *	14,31,790*	272*	
		1891-92	16,687	1,77,700	53,406	885	15,32,554	1,07,976	373	15,32,181 (a)	15,32,181	...	
		Increase	1,181	51	15,786	...	1,00,102	16,850	...	1,36,518	1,00,391	...	
		Decrease	...	...	...	43	...	...	17	...	...	272	
	Henzada	1890-91	...	96,672	...	...	11,35,728 (b)	64,145	473	11,14,835	11,35,255	...	
		1891-92	...	93,371	50	...	12,12,172	69,113	2,377	12,09,795	12,09,795	...	
		Increase	...	...	50	...	76,444	4,968	1,904	94,960	74,540	...	
		Decrease	...	1,301	...	...	...	...	...	...	...	...	
	Thayetmyo	1890-91	8,423	1,209	...	19,719*	2,73,467 *	23,254	73	2,64,163 (c)	2,84,508 (d)	...	
		1891-92	8,678	2,908	...	2,028	2,57,747	23,477	7,660	2,49,569	2,50,087	...	
		Increase	255	1,699	...	...	...	223	7,587	...	...	...	
		Decrease	...	...	...	17,691	15,720	...	...	14,594	34,421	...	
	Total Irrawaddy	1890-91	23,929	11,06,103*	38,078*	21,105*	51,09,267*	2,66,524	2,645	50,64,732*	51,02,267*	...	
		1891-92	25,365	11,50,048	55,556	3,465	55,93,021	3,04,952	12,723	55,77,410	55,79,298	...	
		Increase	1,436	...	16,878	...	3,92,754	38,428	10,078	5,12,678	3,87,031	13,362	
		Decrease	...	46,055	...	17,640	...	...	...	...	...	3,87,031	

* Revised figures.

(a) Includes Rs. 116 collected after 31st March 1892.
(b) Inclusive of Rs. 4,987 subsequent land revenue assessment and Rs. 23 capitation-tax.
(c) Exclusive of Rs. 342 new assessment after 31st March 1891.
(d) Includes Rs. 342 collections from new assessment after 31st March 1891.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demanded on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of immovable property is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	Number of cultivation.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Number of persons.	Rs.	Number of lots or houses.
TENASSERIM.	Amherst	1890-91	373,205	6,20,482	5,241	10,482	5,241	40,226	88,462	423,913	7,14,185	72,536	3,05,231	...
		1891-92	388,261	6,53,052	6,106	12,212	6,106	42,014	91,962	442,487	7,51,720	75,533	3,22,116	...
		Increase	15,056	33,170	865	1,730	865	1,788	3,500	18,574	37,535	2,997	16,885	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...
	Tavoy	1890-91	55,742	86,851	4,485	8,970	4,485	20,103	39,084	84,815	1,50,420	20,038	63,685	...
		1891-92	56,385	88,403	4,240	8,480	4,240	20,378	43,599	85,243	1,36,248	20,410	64,762	...
		Increase	643	1,558	...	...	...	275	4,515	428	5,828	372	1,077	...
		Decrease	...	...	245	490	245	...	...	...	...	...	...	...
	Mergui	1890-91	40,711	66,644	4,939	8,078	4,939	11,353	27,081	60,147	97,764	15,075	38,389	...
		1891-92	41,099	68,020	3,306	6,612	3,306	11,541	27,425	59,252	98,751	16,545	41,750	...
		Increase	388	1,376	...	...	...	183	344	...	987	1,470	3,361	...
		Decrease	...	...	733	1,466	733	...	...	895	...	...	...	...
	Toungoo	1890-91	75,195	78,855	2,703	5,406	2,703	6,610	10,362	87,211	91,920	25,894	87,054	2,551
		1891-92	76,431	80,523	3,147	6,294	3,147	6,277	10,123	89,002	93,793	27,743	93,418	2,575
		Increase	1,236	1,668	444	888	444	...	...	1,791	1,873	1,849	5,464	24
		Decrease	...	...	...	...	...	333	239	...	...	...	...	...
	Shwegyin	1890-91	171,461	2,50,726	6,942	13,884	6,942	24,417	41,155	209,762	2,98,823	35,064	1,30,466	...
		1891-92	184,134	2,76,915	6,631	13,262	6,631	22,601	39,232	219,097	3,16,678	41,041	1,51,222	...
		Increase	12,673	20,089	...	...	...	...	...	10,335	17,855	5,977	20,756	...
		Decrease	...	...	311	622	311	1,816	1,923	...	...	...	...	...
	Salween	1890-91	1,964	2,744	5,051	10,102	5,051	1,554	3,109	13,620	10,904	6,034	11,296	...
		1891-92	4,075	5,007	4,662	9,324	4,662	1,543	3,086	14,942	12,735	7,257	12,843	...
		Increase	2,111	2,263	...	...	...	...	...	1,322	1,851	1,223	1,547	...
		Decrease	...	...	389	778	389	11	23	...	...	...	...	...
	Total, Tenasserim.	1890-91	718,278	11,06,302	28,461	56,922	28,461	104,268	2,09,253	879,468	13,44,016	174,631	6,37,021	2,551
		1891-92	750,385	11,66,426	28,092	56,184	28,092	104,354	2,15,427	910,923	14,09,945	188,519	6,86,111	2,575
		Increase	32,107	60,124	...	...	...	86	6,174	31,455	65,929	13,888	49,090	24
		Decrease	...	...	369	738	369	...	...	...	...	...	...	...
	GRAND TOTAL LOWER BURMA.	1890-91	4,617,048	77,24,806	67,090	134,180	77,890	483,598	8,73,545	5234,826	86,76,241 (a)	878,196	35,90,472	18,419
		1891-92	4,837,412	82,89,247	64,491	131,772	77,263	483,699	9,03,271 (b)	5452,883	92,69,781 (b)	913,112	37,28,372	18,841
		Increase	220,364	5,64,441	...	...	...	101	29,726	218,057	5,93,540	34,916	1,37,900	422
		Decrease	...	...	2,599	2,408	627	...	...	...	...	...	...	...

(a) Includes Rs. 229 supplementary assessment.

(b) Includes Rs. 1,200 rent of Jail saw-mill, Rs. 124 supplementary assessment, and Rs. 198 ground rent.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1891-92 (omitting fractions)*—concluded.

Division.	District.	Year.	Amount of demand on account of capitation-tax in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand due on 30th June exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM—*concluded.*	Amherst	1890-91	...	18,841	36,933	1,345	10,76,325	84,910	1,263	9,48,779	10,77,153(*a*)	454	
		1891-92	...	30,501	45,158	2,561	11,52,356	1,23,296	6,265	11,46,069	11,46,319(*b*)	...	
		Increase	...	11,860	8,525	1,216	76,021	38,386	5,002	1,97,290	69,166	...	
		Decrease	...	...	...	...	...	...	...	...	...	454	
	Tavoy	1890-91	...	9,697	9,665	1,350	2,14,817	18,528	260	1,58,025	2,14,861(*c*)	...	
		1891-92	...	8,191	29,950	1,350	3,40,501	28,082	695	2,39,255	2,40,902(*d*)	...	
		Increase	...	...	20,285	...	25,684	9,554	435	81,230	26,041	...	
		Decrease	...	1,506	...	...	...	...	...	...	...	...	
	Mergui	1890-91	...	22,440*	450	26,264	1,84,977(*e*)	11,988	...	1,38,475	1,84,977(*e*)	...	
		1891-92	...	26,445	500	26,105	1,93,551	11,546	537	1,90,367	1,94,774(*f*)	10	
		Increase	...	4,035	350	...	8,574	...	537	51,886	9,797	10	
		Decrease	...	...	...	159	...	442	...	...	...	...	
	Toungoo	1890-91	10,410	17,420	...	146	2,07,559	15,891	910	2,06,649	2,06,649	...	
		1891-92	10,671	17,879	...	248	2,16,009	14,158	558	2,15,451	2,15,451	...	
		Increase	261	750	...	102	8,450	...	...	8,802	8,802	...	
		Decrease	...	...	...	...	...	1,733	352	...	...	...	
	Shwegyin	1890-91	...	90,778	4,220	206	5,24,493	21,425	1,336	4,37,435	5,18,165(*g*)	5,833	
		1891-92	...	92,959	3,690	545	5,64,194	42,662	1,177	5,52,792	5,63,071(*h*)	101	
		Increase	...	1,281	...	339	39,701	21,237	...	1,15,357	44,906	...	
		Decrease	...	...	530	...	...	...	59	...	...	5,227	
	Salween	1890-91	...	125	...	...	22,325	2,709	59	22,018	22,266	...	
		1891-92	...	140	...	14	25,752	2,765	50	25,693	25,693	...	
		Increase	...	15	...	14	3,427	56	...	3,675	3,427	...	
		Decrease	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim	1890-91	10,410	1,58,780*	50,968	29,311	22,30,506*	1,55,451	3,728	19,41,381	22,24,071	5,782	
		1891-92	10,671	1,75,215	79,598	30,823	23,92,363	2,22,509	9,291	23,69,621	23,86,210(*i*)	111	
		Increase	261	16,435	28,630	1,512	1,61,857	67,058	5,563	4,58,240	1,62,139	...	
		Decrease	...	...	...	...	...	...	...	...	...	5,671	
	GRAND TOTAL LOWER BURMA	1890-91	70,302	16,36,917	1,90,013	52,136*	1,42,21,081*	8,49,545	1,19,317	1,32,94,359*	1,41,39,983*	16,709	
		1891-92	70,848	16,22,591(*i*)	1,66,154(*m*)	34,914	1,48,92,660	9,99,200	58,462	1,48,03,674	1,48,27,222(*j*)	1,291(*k*)	
		Increase	546	...	...	...	6,71,579	1,49,655	60,855	15,09,315	6,97,239	...	
		Decrease	...	14,326	23,859	17,212	...	...	...	...	...	15,418	

* Revised figures.

(*a*) Excess collections Rs. 2,535 on account of subsequent assessment.
(*b*) Includes Rs. 228 excess collections.
(*c*) Excess collections Rs. 304 on account of subsequent assessment.
(*d*) Includes Rs. 1,906 on account of subsequent assessment.
(*e*) Includes Rs. 385 subsequent assessment of fishery-tax.
(*f*) Includes Rs. 1,770 on account of subsequent assessment.
(*g*) Collections increased by Rs. 236 on account of subsequent assessment on land revenue.
(*h*) Includes Rs. 155 on account of subsequent assessment.
(*i*) Includes Rs. 3,249 on account of subsequent assessment.
(*j*) Includes Rs. 5,840 on account of subsequent assessment.
(*k*) Excludes Rs. 1,527 on account of kaing cultivation.
(*l*) Includes Rs. 90 supplementary assessment.
(*m*) Includes Rs. 40 supplementary assessment.

FORM NO. I.—*Demand, Collections, Remissions, and Balances of Thathameda for the year 1891-92 as compared with 1890-91.*

Division.	District.	Number of thugyis' circles.	Demand.				Collections.				Remissions.		
			1890-91.	1891-92.	Arrears of previous years.	Total demand for 1891-92.	1890-91.	1891-92.	Arrears of previous years.	Total collections for 1891-92.	1890-91.	1891-92.	Previous years
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	242	2,59,678	2,75,212	2,250	2,77,462	2,57,225	2,74,340	1,802	2,76,142	203	40	448
	Bhamo	271	80,060*	94,100	485	94,585	79,575	92,618	90	92,708	...	641	395
	Katha	128	1,43,583	3,03,160	10,170	3,13,330	1,34,353	2,86,647	6,791	2,93,438	...	220	3,379
	Shwebo	29	2,84,863	2,96,776	14,414	3,11,190	2,07,013	2,03,983	8,763	2,12,746	3,436	73,732	5,651
	Ruby Mines	11	32,611	36,690	1,073	37,763	31,381	35,577	907	36,484	157	132	166
	Total	681	8,00,795	10,05,938	28,392	10,34,330	7,69,547	8,93,165	18,353	9,11,518	3,796	74,865	10,039
CENTRAL	Ye-u	244	177,326	78,640	199	78,839	1,56,529*	172,001	199	72,200	20,598*	...	...
	Sagaing	198	4,40,540	4,53,499	42,108	4,95,607	3,98,432	4,53,256	35,511(a)	4,88,767	...	...	9,373
	Lower Chindwin	244	3,08,182	3,14,728	6,719	3,21,447	2,59,463	3,03,538(b)	3,392	3,06,930	...	...	5,327
	Upper Chindwin	288	1,77,247	2,23,384	54,117	2,77,501	97,456	2,06,692	51,498	2,58,190	26,233*	12,917	565
	Total	974	11,63,289	10,68,251	1,05,143	11,73,394	10,11,880	10,37,487	90,600	11,28,087	46,831	12,917	15,265
SOUTHERN	Myingyan	292	4,28,948	4,23,129	2,986	4,26,115	4,25,962	2,87,417	2,239	2,89,656	...	...	747
	Pakôkku	421	5,32,350	6,05,170	47,276	6,52,446	4,85,074	5,93,339	41,052(c)	6,34,391	...	...	6,242
	Minbu	211	3,88,222*	3,81,702	3,396	3,85,098	3,84,825	3,45,450	2,453	3,47,903	...	...	943
	Magwe	269	3,07,210*	3,87,666	18,875	4,06,541	3,48,335	2,31,460	12,237	2,43,697	...	72,281	6,638
	Total	1,193	17,16,730	17,97,667	72,533	18,70,200	16,44,196	14,57,666	57,981(c)	15,15,647	...	72,281	14,570
IRRAWADDY ...	Thayetmyo	37	78,280	89,374	...	89,374	78,184	88,991	...	88,991	96	383	...
EASTERN	Kyauksè	414	1,60,722	1,71,770	...	1,71,770	1,59,711	1,71,770	...	1,71,770	1,011	...	...
	Meiktila	220	3,23,800	1,01,778(d)	7,267	1,09,045	3,07,856	97,864	7,867 (e)	1,05,731	8,767	...	2,447
	Yamèthin	167	2,84,681	1,45,818	1,540	1,47,358	2,78,822	1,35,391	1,262	1,36,653	4,319	...	278
	Pyinmana	186	91,654	89,549	75	89,624	90,724	83,310	56	83,366	855	37	19
	Total	987	8,60,947	5,08,915	8,882	5,17,797	8,37,113	4,88,335	9,185(e)	4,97,520	14,952	37	2,744
	GRAND TOTAL UPPER BURMA	3,872	46,20,041	44,70,145	2,14,950	46,85,095	43,40,920	39,65,644(b)	1,76,119(f)	41,41,763(g)	65,675	1,60,483	42,618

* Revised figures | (a) Includes Rs. 2,776 supplementary assessment. | (b) Includes Rs. 799 excess collections. | (c) Includes Rs. 18 excess collections. | (d) Excludes Rs. 6 assessment for 1891-92 made in 1892-93.
(e) Includes Rs. 3,047 excess collections. | (f) Includes Rs. 2,776 supplementary assessment and Rs. 3,065 excess collections. | (g) Includes Rs. 2,776 supplementary assessment and Rs. 3,864 excess collections.

FORM NO. I.—*Demand, Collection, Remissions, and Balances of Thathameda for the year 1891-92 as compared with 1890-91*—concluded.

Division.	District.	Net balances.				Distribution of balances, 1891-92.		Percentages, 1891-92.					Remarks.
		1890-91.	1891-92.	Arrears of previous years.	Total net balance for 1891-92.	Doubtful and irrecoverable.	In process of recovery.	Collections (column 11) on demand (column 7).	Remissions (columns 13 and 14) on demand (column 7).	Total uncollected balances (column 18) on demand (column 7).	Doubtful and irrecoverable balances (columns 19) on demand (column 7).	Recoverable balances (column 20) on demand (column 7).	
1	2	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NORTHERN	Mandalay	2,250	822	...	822	229	603	99·52	0·18	0·30	0·08	0·22	
	Bhamo	485*	841	...	841	385	456	98·02	1·10	0·89	0·41	0·48	
	Katha	9,230	16,193	...	16,193	1,800	14,393	93·65	1·18	5·17	0·57	4·59	
	Shwebo	14,414*	19,061	...	19,061	8,006	11,055	68·37	25·51	6·13	2·57	3·55	
	Ruby Mines	1,073	981	...	981	...	981	96·61	0·79	2·60	...	2·60	
	Total	27,452	37,908	...	37,908	10,420	27,488	88·13	8·21	3·66	1·01	2·66	
CENTRAL	Ye-u	199*	6,639	...	6,639	1,599	5,040	91·58	...	8·42	2·03	6·39	
	Sagaing	42,108	243	...	243	243	...	98·62	1·89	0·05	0·05	...	
	Lower Chindwin	8,719	7,989	...	7,989	5,208	2,781	96·11	1·66	2·49	1·62	0·87	
	Upper Chindwin	53,552*	3,775	2,054	5,829	2,054	3,775	93·04	4·86	2·10	0·74	1·36	
	Total	1,04,578	18,646	2,054	20,700	9,104	11,596	96·14	2·40	1·86	0·78	0·99	
SOUTHERN	Myingyan	2,086	1,35,712	...	1,35,712	1,11,517	24,195	67·98	0·18	31·85	26·17	5·68	
	Pakôkku	47,276	11,831	...	11,831	9,000	2,831	97·23	0·96	1·81	1·38	0·43	
	Minbu	3,397*	36,252	...	36,252	11,000	25,252	90·24	0·24	9·41	2·85	6·56	
	Magwe	18,875*	83,925	...	83,925	17,137	66,788	59·94	19·41	20·64	4·22	16·43	
	Total	72,534	2,67,720	...	2,67,720	1,48,654	1,19,056	81·04	4·64	14·32	7·95	6·37	
IRRAWADDY	Thayetmyo	...	...	...	...	...	...	99·57	0·43	...	...	...	
EASTERN	Kyaukse	...	...	...	...	...	...	100·00	...	...	...	...	
	Meiktila	7,267	3,914	...	3,914	200	3,714	96·95	2·24	3·59	0·18	3·41	
	Yamèthin	1,540	10,427	...	10,427	3,732	6,695	92·74	0·29	7·08	2·53	4·54	
	Pyinmana	75	6,202	...	6,202	1,300	4,902	93·03	0·06	6·92	1·45	5·47	
	Total	8,882	20,543	...	20,543	5,232	15,311	96·08	0·54	3·97	1·01	2·96	
	GRAND TOTAL UPPER BURMA	2,13,446*	3,44,817	2,054	3,46,871	1,73,410	1,73,461	88·40	4·34	7·40	3·70	3·70	

* Revised figures.

NOTE.—It has been found in several cases that the figures for the year 1890-91 shown in the annual report for that year are incorrect. The correct figures are now shown.

FORM NO. II.—*Demand, Collections, Remissions, and Balances of Revenue from State Lands for the year 1891-92 as compared with 1890-91.*

Division.	District.	Demand.				Collections.				Remissions.		
		1890-91.	1891-92.	Arrears of previous years.	Total demand for 1891-92.	1890-91.	1891-92.	Arrears of previous years.	Total collections for 1891-92.	1890-91.	1891-92.	Previous years.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	1,62,716	1,86,133	30,467	2,16,600	1,31,761	1,38,316	29,933	1,68,249	488	...	534
	Bhamo	12,242	18,386	89	18,475	12,153	17,971	89	18,060	...	...	...
	Katha	25,280	89,021	30,529	1,19,550	...	65,749	29,980	95,729	...	196	549
	Shwebo	4,405	5,732	3,720	9,452	685	2,606	3,720	6,326	...	...	...
	Ruby Mines	10,719	11,006	818	11,824	9,651	9,912	734	10,648	250	346	84
	Total ...	2,15,362	3,10,278	65,623	3,75,901	1,54,250	2,34,556	64,456	2,99,012	738	542	1,167
CENTRAL	Ye-u	116*	21	18	39	98*	11	18	29	...	...	...
	Sagaing	67,066	1,02,690	12,873	1,15,563	54,103	96,075	12,873	1,08,948	...	...	...
	Lower Chindwin	5,132	3,077	115	3,192	5,017	3,077	115	3,192	...	...	...
	Upper Chindwin	2,976	11,015	...	11,015	2,976	4,966	...	4,966	...	...	...
	Total ...	75,290*	1,16,803	13,006	1,29,809	62,284*	1,04,129	13,006	1,17,135	...	...	...
SOUTHERN	Myingyan	15,215	18,018	2,180	20,198	13,035	15,540	2,180	17,720	...	925	...
	Pakôkku	67	76,923	...	76,923	67	76,850	...	76,850	...	...	...
	Minbu	44,853 (*)	34,416	23,642	58,058	21,215	25,305	22,358	47,663	...	...	1,284
	Magwe	1,953	14,428	389	14,817	1,564	13,865	389	14,254	...	563	...
	Total ...	62,088*	1,43,785	26,211	1,69,996	35,881	1,31,560	24,927	1,56,487	...	1488	1,284
IRRAWADDY	Thayetmyo	...	74	...	74	...	74	...	74	...	...	...
EASTERN	Kyauksè	3,72,885	3,87,689	2,633	3,90,322	3,72,905	3,80,582	2,063	3,82,646	880	5,076	570
	Meiktila	13,851	17,765	9,792	27,557	4,059	12,873	9,692	22,565	...	18	100
	Yamèthin	13,336	7,641	249	7,890	13,099	7,458	169	7,627	...	...	80
	Pyinmana	10,570*	14,966	...	14,966	10,420*	867	...	867	150	...	...
	Total ...	4,10,642	4,28,061	12,674	4,40,735	3,99,583	4,01,781	11,924	4,13,705	1,030	5,094	750
	GRAND TOTAL UPPER BURMA ...	7,63,382*	9,99,001	1,17,514	11,16,515	6,51,998	8,72,100	1,14,313	9,86,413	1,768	7,124	3,201

* Revised figures.

FORM NO. II.—*Demand, Collections, and Balances of Revenue from State Lands for the year 1891-92 as compared with 1890-91*—concluded.

Division.	District.	Net balances.				Distribution of balances, 1891-92.		Percentages, 1891-92.				
		1890-91.	1891-92.	Arrears of previous years.	Total net balance for 1891-92.	Doubtful and irrecoverable.	In process of recovery.	Collections (column 10) on demand (column 6).	Remissions (columns 12 and 13) on demand (column 6).	Total uncollected balances (column 17) on demand (column 6).	Doubtful and irrecoverable balances (column 18) on demand (column 6).	Recoverable balances (column 19) on demand (column 6).
1	2	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
NORTHERN	Mandalay	30,467	47,817	.....	47,817	110	47,707	77·68	0·25	22·08	0·05	22·03
	Bhamo	89	415	.....	415	13	402	97·75	.....	2·25	0·07	2·18
	Katha	25,280	23,076	.....	23,076	2,500	20,576	80·07	0·62	19·30	2·09	17·21
	Shwebo	3,720	3,126	.....	3,126	1,428	1,698	66·93	.....	33·07	15·11	17·96
	Ruby Mines	818	746	.....	746	.....	746	90·05	3·64	6·31	.....	6·31
	Total	60,374	75,180	.....	75,180	4,051	71,129	79·55	0·45	20·00	1·08	18·92
CENTRAL	Ye-u	18	10	.....	10	10	.....	74·36	.....	25·64	25·64	.....
	Sagaing	12,873	6,615	.....	6,615	.....	6,615	94·28	.....	5·72	.....	5·72
	Lower Chindwin	115	.....	.....	.....	.....	.....	100·00	.....	.....	.....	.....
	Upper Chindwin	.....	6,049	.....	6,049	.....	6,049	45·08	.....	54·92	.....	54·92
	Total	13,006	12,674	.....	12,674	10	12,664	90·24	.....	9·76	.....	9·76
SOUTHERN	Myingyan	2,180	1,553	.....	1,553	.....	1,553	87·73	4·58	7·69	.....	7·69
	Pakokku	.....	73	.....	73	.....	73	99·91	.....	0·09	.....	0·09
	Minbu	23,638*	9,111	.....	9,111	228	8,883	82·10	2·21	15·69	0·39	15·30
	Magwe	389	.....	.....	.....	.....	.....	96·20	3·80	.....	.....	.....
	Total	26,207	10,737	.....	10,737	228	10,509	92·05	1·63	6·32	0·13	6·18
IRRAWADDY	Thayetmyo	.....	.....	.....	.....	.....	.....	100·00	.....	.....	.....	.....
EASTERN	Kyaukse	.....	2,030	.....	2,030	2,030	.....	98·03	1·45	0·52	0·52	.....
	Meiktila	9,792	4,874	.....	4,874	270	4,604	81·88	0·43	17·69	0·98	16·71
	Yamèthin	237	183	.....	183	50	133	96·67	1·01	2·32	0·63	1·69
	Pyinmana	.....	14,099	.....	14,099	6,439	7,660	5·79	.....	94·21	43·02	51·18
	Total	10,029	21,186	.....	21,186	8,789	12,397	93·87	1·33	4·80	1·99	2·81
	GRAND TOTAL UPPER BURMA	1,09,616	1,19,777	.....	1,19,777	13,078	1,06,699	88·35	0·92	10·73	1·17	9·56

* Revised figures.

FORM NO. III.—*Demand, Collection, Remissions, and Balances of Miscellaneous Revenue for the year 1891-92 as compared with 1890-91.*

Division.	District.	Demand			Collections.			Remissions.			Balances.		
		Current.		Arrears of previous years.	Current.		Arrears of previous years.	1890-91.	1891-92.	Previous years.	Current.		Arrears of previous years.
		1890-91.	1891-92.		1890-91.	1891-92.					1890-91.	1891-92.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	3,06,715	3,03,763	193	3,24,306(a)	3,24,985(b)	...	1,469	793	...	193	2,202	193
	Bhamo	1,13,448	1,08,551	13,125	99,573	1,01,911 (c)	13,125	...	190	...	13,875	13,125	...
	Katha	1,09,054	54,319	...	1,09,064	54,519(d)	...	...	200	...	...	...	...
	Shweho	44,334	49,759	9,659	35,018	41,805	9,669	200	...	...	9,016	7,954	...
	Ruby Mines	30,447	30,026	...	30,447	30,026	...	...	...	...	...	...	...
	Total	6,03,908	5,46,318	22,987	5,98,408(a)	5,53,246 (c)	22,794	1,669	1,183	...	23,084	23,281	193
CENTRAL	Ye-u	14,822	9,696	124	14,321	9,404	124	377	...	...	124	292	...
	Sagaing	72,577	98,928	7,666	65,045	81,656	7,666	...	1,170	...	7,532	16,102	...
	Lower Chindwin	37,672	38,476	...	35,662	37,416	...	2,455	1,060	...	155	...	...
	Upper Chindwin	21,569	18,566	106	21,403	18,261	106	...	...	...	166	305	...
	Total	1,46,640	1,65,666	7,896	1,35,891	1,46,737	7,896	2,832	2,230	...	7,917	16,699	...
SOUTHERN	Myingyan	1,02,578*	87,181	...	1,02,578*	83,474	...	...	3,707	...	...	...	...
	Pakokku	67,985	76,615	237	66,274	75,155(f)	130	1,475	911	107	236	623	...
	Minbu	83,174	1,23,872	2	82,638	1,15,393	2	534	...	...	2	8,479	...
	Magwe	1,02,051	1,20,755	132	1,02,161(g)	1,20,506(g)	132	...	491	...	132	...	...
	Total	3,55,788*	4,08,423	371	3,53,651*	3,94,528(h)	264	2,009	5,109	107	370	9,102	...
IRRAWADDY	Thayetmyo	11,803*	4,938	3,045	11,062*	4,938	3,045	531*	...	...	210*	...	...
EASTERN	Kyaukse	1,09,992*	1,11,636	294	1,09,924*	1,09,442	294	16	2,034	...	52	160	...
	Meiktila	39,256	41,860	6,543	32,713	40,933	6,251	...	...	292	6,543	927	...
	Yamèthin	46,983	52,193	700	46,283	51,721	...	...	326	700	700	53	...
	Pyinmana	57,225*	79,507	40	57,185*	79,160	15	...	...	...	40	747	25
	Total	2,53,456	2,85,506	7,577	2,46,105	2,81,259	6,560	16	2,360	992	7,335	1,887	25
	GRAND TOTAL UPPER BURMA	13,71,595	14,10,851	41,876	13,45,717 (i)	13,80,708(j)	40,539	7,057	10,882	1099	38,916	50,969	218

* Revised figures.

(a) Includes Rs. 19,253 paid in excess.
(b) Includes Rs. 24,217 paid in excess.
(c) Includes Rs. 6,675 excess collections.
(d) Includes Rs. 500 excess collections.
(e) Includes Rs. 31,393 excess collections.
(f) Includes Rs. 74 paid in excess.
(g) Includes Rs. 242 excess collections.
(h) Includes Rs. 316 excess collections.
(i) Includes Rs. 19,495 paid in excess.
(j) Includes Rs. 31,708 excess collections.

FORM No. IV.—*Coercive Processes.*

Division.	District.	Total number of all coercive processes.	Number of arrests made.	Number of defaulters actually imprisoned.	Number of cases in which: Moveable property was sold.	Number of cases in which: Land was sold or resumed.	Remarks.
1	2	3	4	5	6	7	8
NORTHERN	Mandalay ...	1,209	299	3	79	1	
	Bhamo ...	28	...	...	2	...	
	Katha ...	13	...	..	...	...	
	Shwebo ...	250	172	1	...	...	
	Ruby Mines ...	43	4	...	...	...	
	Total ...	1,543	475	4	81	1	
CENTRAL	Ye-u ...	...	...	...	...	...	
	Sagaing ...	258	133	19	47	2	
	Lower Chindwin	66	22	...	1	...	43 persons paid on summons being served.
	Upper Chindwin	...	...	...	...	...	
	Total ...	324	155	19	48	2	
SOUTHERN	Myingyan ...	112	1	...	17	...	
	Pakôkku ...	553	94	...	8	1	
	Minbu ...	121	19	...	...	...	
	Magwe ...	241	136	...	5	...	
	Total ...	1,027	250	...	30	1	
IRRAWADDY ...	Thayetmyo ...	22	...	....	...	...	
EASTERN	Kyauksè ...	468	....	...	...	...	
	Meiktila ...	82	...	...	2	...	
	Yamèthin ...	76	15	...	...	...	
	Pyinmana ...	135	35	5	4	...	
	Total ...	761	50	5	6	...	
	GRAND TOTAL...	3,677	930	28	165	4	

FORM NO. V.—*General Statement of Revenue Collections for 1891-92 as compared with 1890-91.*

Nature of receipt.	1890-91. Demands.	Collections.	Remissions.	Balances.	1891-92. Demand.	Collections	Remissions.	Balances.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda ...	46,20,041	43,40,920	65,675	2,13,446	44,70,145	39,65,644*	1,60,483	3,44,817
State land ...	7,63,382	6,51,998	1,768	1,09,616	9,99,001	8,72,100	7,124	1,19,777
Miscellaneous ...	9,57,653	9,52,536†	3,212	21,400	10,34,523	10,14,464‡	9,678	42,089
Stamps ...	2,31,109	2,31,109	...	...	2,46,729	2,46,729	...	...
Tribute ...	69,610	69,570	...	40	24,091	23,906	160	25
Irrigation and water-rate.	98,554	85,277	1,485	11,792	90,578	84,033	1,044	5,501
Salt licenses ...	14,669	6,625	2,360	5,684	14,930	11,576	...	3,354
Total ...	67,55,018	63,38,035*	74,500	3,61,978	68,79,997	62,18,452	1,78,489	5,15,563

* Includes Rs. 799 excess collections.
† Includes Rs. 19,495 excess collections.
‡ Includes Rs. 31,708 excess collections.
§ Includes Rs. 32,507 excess collections.

FORM NO. VI.—*Rainfall, 1891.*

District.	1889.	1890.	1891.
	Inches.	Inches.	Inches.
Mandalay	37·43	16·75	18·77
Bhamo	70·71	69·15	59·82
Katha	55·58	48·57	33·63
Shwebo	34·02	22·09	24·82
Ruby Mines	116·96	88·44	67·20
Ye-u	41·15	31·68	24·36
Sagaing	35·37	21·28	16·57
Lower Chindwin	43·13	17·74	16·92
Upper Chindwin	85·82	63·89	60·97
Myingyan	28·10	20·12	21·15
Pakôkku	21·72	19·40	14·32
Minbu	21·66	31·61	19·06
Magwe	31·17	30·55	26·33
Kyauksè	31·09	20·03	17·45
Meiktila	32·34	29·22	23·71
Yamèthin	40·18	33·69	31·41
Pyinmana	48·71	52·67	39·86

FORM NO. VII.—*Statement showing the Demand and Collections on account of Thathameda-tax for the years 1890-91 and 1891-92.*

Divisions.	District.	1890-91. Number of households assessed.	1890-91. Amount of demand.	1890-91. Amount of collections.	1891-92. Number of households assessed.	1891-92. Amount of demand.	1891-92. Amount of collections.
			Rs.	Rs.		Rs.	Rs.
NORTHERN	Mandalay ...	33,325	2,59,678	2,57,225	33,880	2,75,212	2,74,340
	Bhamo ...	8,000	80,060*	79,575	9,360	94,100	92,618
	Katha ...	14,565	1,43,583	1,34,353	30,316	3,03,160	2,86,647
	Shwebo ...	28,426	2,84,863	2,67,013	29,678	2,96,776	2,03,983
	Ruby Mines ...	3,325	32,611	31,381	3,669	36,690	35,577
	Total ...	87,641	8,00,795	7,69,547	106,903	10,05,938	8,93,165
CENTRAL	Ye-u ...	17,732	1,77,326	1,56,529*	17,710	78,640	72,001
	Sagaing ...	44,054	4,40,540	3,98,432	47,817	4,53,499	4,53,256
	Lower Chindwin...	36,799	3,68,182	3,59,463	36,886	3,12,728	†3,05,538
	Upper Chindwin...	17,886	1,77,241	97,456	22,526	2,23,384	2,06,692
	Total ...	116,471	11,63,289	10,11,880	124,939	10,68,251	10,37,487
SOUTHERN	Myingyan ...	45,178	4,28,948	4,25,962	43,361	4,23,129	2,87,417
	Pakôkku ...	52,992	5,32,350	4,85,074	60,517	6,05,170	5,93,339
	Minbu ...	38,852	3,88,222*	3,84,825	38,297	3,81,702	3,45,450
	Magwe ...	38,043‡	3,67,210*	3,48,335	38,989	3,87,666	2,31,460
	Total ...	175,065	17,16,730	16,44,196	181,164	17,97,667	14,57,666
IRRAWADDY ...	Thayetmyo ...	7,852	78,280	78,184	8,973	89,374	88,991
EASTERN	Kyauksè ...	24,421	1,60,722	1,59,711	26,406	1,71,770	1,71,770
	Meiktila ...	32,389	3,23,890	3,07,856	23,713	1,01,778	97,864
	Yamèthin ...	28,714	2,84,681	2,78,822	26,293	1,45,818	1,35,391
	Pyinmana ...	8,964	91,654	90,724	8,908	89,549	83,310
	Total ...	94,488	8,60,947	8,37,113	85,320	5,08,915	4,88,335
	GRAND TOTAL UPPER BURMA.	481,517	46,20,041	43,40,920	507,299	44,70,145	39,65,644

* Revised figures. | † Includes Rs. 799 excess collections.

‡ Seventy-four houses assessed on supplementary lists.

FORM NO. VIII.—*Agricultural Advances.*

District.		Amount advanced in 1890-91.	Amount advanced in 1891-92.
		Rs.	Rs.
Northern	Mandalay	*Nil.*	7,312
	Bhamo	2,200	5,085
	Katha	21,423	10,000
	Shwebo	21,550	20,315
	Ruby Mines	1,150	8,300
	Total ...	46,323	51,012
Central	Ye-u	4,520	12,350
	Sagaing	8,900	15,000
	Lower Chindwin	*Nil.*	11,840
	Upper Chindwin	12,990	9,930
	Total ...	26,410	49,120
Southern	Myingyan	4,950	18,216
	Pakôkku	10,000	13,500
	Minbu	10,000	29,490
	Magwe	26,220	31,255
	Total ...	51,170	92,461
Irrawaddy	... Thayetmyo	1,795	2,500
Eastern	Kyaukse	*Nil.*	.....
	Meiktila	*Nil.*	1,10,282
	Yamèthin	19,630	88,683
	Pyinmana	*Nil.*	17,500
	Total ...	19,630	2,16,465
	GRAND TOTAL ...	1,45,328	4,11,558

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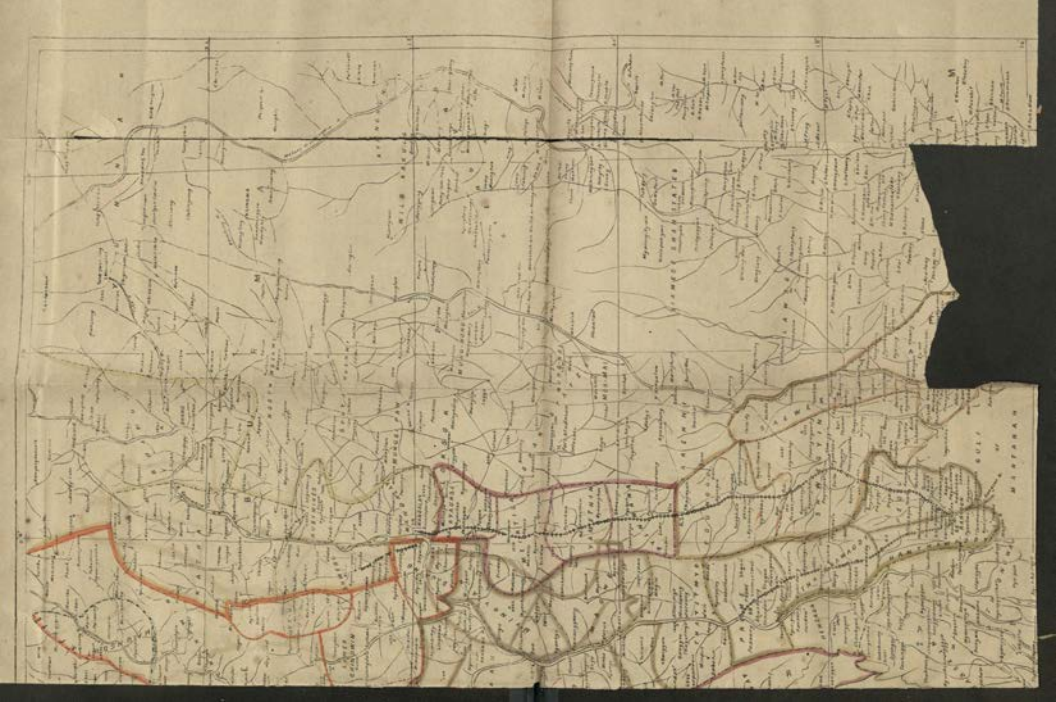
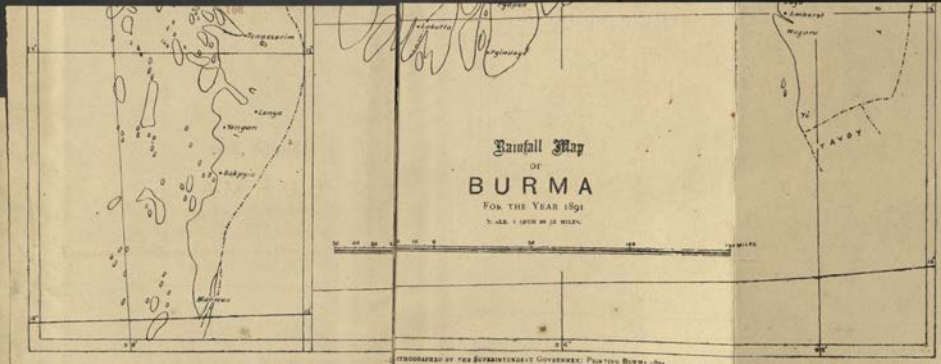


Central
Northern
Eastern
State Boundaries
ANDAMAN
ISLANDS
NORTH ANDAMAN
MIDDLE ANDAMAN
SOUTH ANDAMAN
Ocean
MERGUI
ARCHIPELAGO
GULF OF SIAM

Map
OF
BURMA
AND
ADJACENT COUNTRIES.

REFERENCES


Rainfall Map
of
BURMA
For the Year 1891
Scale, 1 inch = 32 miles.
Tenasserim
Lenya
Yengan
Bakpyin
Mantwa
Lakutta
Pyindaya
Amherst
Wagaru
TAVOY
Lithographed by the Superintendent Government Printing Burma 1892

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1892-93

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY

RANGOON:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA.

1894.

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RESOLUTION

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1892-93.

Extract from the Proceedings of the Chief Commissioner in the Revenue Department, No. 1R-3, dated the 12th January 1894.

READ—

Letter No. 188-357R., dated the 7th December 1893, from the Secretary to the Financial Commissioner, submitting the Revenue Administration Report of Burma and the Report of the Director of Land Records and Agriculture for 1892-93.

Read also—

Statistics regarding sales, transfers, rents and prices of produce in districts under supplementary survey in 1892-93.

RESOLUTION.—The report was received on the 8th December 1893, more than three months after it was due. The cause of the delay is explained in the introduction to the report. The Officiating Chief Commissioner hopes that such excessive and inconvenient delay will not occur in future.

2. The following statement exhibits the demand, the remission, and the net demand under each head of income during the past two years for Lower and Upper Burma:—

Item of revenue.	1891-92.			1892-93.			Increase or decrease.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue	92,69,541	43,114	92,26,427	1,02,24,703	9,950	1,02,14,753	+ 9,88,326
2. Customs	81,04,087	...	81,04,087	72,70,809	...	72,70,809	— 8,33,278
3. Capitation-tax	37,28,372	13,469	37,14,903	38,49,255	19,415	38,29,840	+ 1,14,937
4. Excise	38,37,760	...	38,37,760	41,72,174	...	41,72,174	+ 3,34,414
5. Forests	28,58,114	...	28,58,114	35,83,372	...	35,83,372	+ 7,25,258
6. Stamps	19,19,496	...	19,19,496	21,64,861	...	21,64,861	+ 2,45,365
7. Fisheries	16,21,131	375	16,20,756	16,91,881	1,130	16,90,751	+ 69,995
8. Miscellaneous	3,91,827	...	3,91,827	3,88,748	...	3,88,748	— 4,079
9. Marine	2,80,233	...	2,80,233	2,91,427	...	2,91,427	+ 11,194
10. Land-rate in lieu of capitation-tax	70,843	360	70,488	70,196	2,075	68,121	— 2,367
11. Salt excise	1,66,114	...	1,66,114	1,76,729	...	1,76,729	+ 10,615
Total	3,22,48,523	57,318	3,21,91,205	3,38,84,155	32,570	3,38,51,585	+ 16,60,380
UPPER BURMA.							
1. Thathameda	44,63,530	1,61,724	43,06,856	47,53,301	64,465	46,88,836	+ 3,81,980
2. State land	9,99,036	7,124	9,91,912	12,15,095	3,382	12,11,713	+ 2,19,801
3. Excise	4,69,461	...	4,69,461	5,42,013	...	5,42,013	+ 72,552
4. Forests	13,27,300	...	13,27,300	20,76,629	...	20,76,629	+ 7,49,329
5. Stamps	2,46,739	...	2,46,739	2,91,571	...	2,91,571	+ 44,832
6. Miscellaneous	11,71,757	10,489	11,61,268	12,96,294	2,477	12,93,819	+ 1,32,549
7. Salt	14,930	...	14,930	11,456	...	11,454	— 3,474
8. Marine	39,365	...	39,365	6,047	...	6,047	— 33,318
Total	87,37,153	1,79,337	85,57,821	1,01,92,406	70,324	1,01,22,082	+ 15,64,261
GRAND TOTAL	4,09,85,681	2,36,655	4,07,49,026	4,40,76,561	1,02,894	4,39,73,667	+ 32,24,641

3. In this review, as in the reviews of former years, the history of the revenue administration of Upper and Lower Burma is separately dealt with.

LOWER BURMA.

The season.

4. The season of 1892-93 was on the whole favourable. In all the principal rice-producing districts and in most of the smaller ones the rainfall was regular and well distributed and the rice crop was as good as or better than the average. The rains were unfavourable in four small districts only, namely, Sandoway, Thayetmyo, Mergui, and Tavoy, in all of which the rainfall was insufficient and below the average. The season was marked by no agricultural calamities requiring notice.

Area of cultivation.

5. The total area under cultivation amounted to 5,607,192 acres, being an increase of 492,502 acres on the area of 1891-92. A considerable part of this increase was nominal and is due to the more accurate measurements of areas recorded by the Survey of India in the Thôngwa district and by the local survey parties in other parts of the province. The rest of the increase was due to extension of cultivation, to which a marked impetus was given by the abnormally high price of paddy in 1891. The districts in which the increase in area was largest were Thôngwa (155,521 acres), Pegu (53,591 acres), Amherst (44,848 acres), Thayetmyo (40,502 acres), Tharrawaddy (39,389 acres), and Bassein (32,775 acres). The area under cultivation in the Thôngwa district has increased by no less than 255,122 acres or 50·58 per cent. in the last two years. Current fallows amounted to 397,706 acres against 431,913 in 1891-92. There was a large reduction in the area of fallows in Pegu, Thôngwa, and Tharrawaddy, while in Thayetmyo the area increased by 54,025 acres. This increase was mainly nominal, as the figures for 1892-93 included that part of Thayetmyo which is included in Upper Burma, whereas the figures of 1891-92 excluded it. The area under rice cultivation increased from 4,648,921 to 5,086,853 acres, and there was a considerable proportional increase in the area cultivated with sessamum and tobacco.

Cattle-disease.

6. The number of deaths from cattle-disease in 1892-93 was 48,355, being nearly 2,000 less than the number in 1891-92. The most fatal disease in 1892-93 was anthrax, which caused 12,257 deaths; foot-and-mouth disease and rinderpest carried off 11,951 animals; the remaining deaths were due to various causes. The districts which suffered from epidemics were Akyab, where 4,553 animals died from anthrax and 2,864 from foot-and-mouth disease, Bassein, where 2,248 died from anthrax and 2,037 from rinderpest, and Henzada, where 854 died from the former and 931 from the latter cause. A considerable amount of valuable work was done by Veterinary Assistants, of whom 15 were employed during the year. The Officiating Chief Commissioner has read with interest the account given in paragraph 91 of the Director's report of the manner in which epidemics of cattle-disease are dealt with. It is particularly satisfactory to learn that the people willingly submit to the segregation of diseased cattle and to the other restrictive measures which are necessary for preventing the spread of epidemics. The Cattle Diseases Bill, which will give legal authority to adopt these measures, has been drafted and is about to be submitted to the Government of India. Mr. Fryer hopes that it will become law within the next year. The Veterinary school which was established in June 1891 was maintained during the year under report. The number of pupils on the rolls at the end of the year was 36. Many of these will soon be ready for practi-

cal work. It is hoped within the next few years to equip each district with two Veterinary Assistants, a number by no means too large for the work demanded of them.

Prices.

7. The principal feature in the history of prices in 1892-93 was the fall in the price of paddy. During the rice season of 1891-92, *i.e.*, from December 1891 to April 1892, prices were higher on the average than in any previous year, and in April 1892 the price of paddy in Rangoon was Rs. 138 per 100 baskets. During the season of 1892-93, on the other hand, the ruling price was Rs. 76 to Rs. 79 per 100 baskets. This great fall is attributed to a successful combination among the Rangoon rice-merchants. Prices in the other seaports of Burma followed the course of prices in Rangoon, with deviations due to the influence of the local demand and to purchases by persons outside the ring.

Thugyis.

8. The reports as to the conduct of thugyis in different districts vary widely. In some they are reported to be generally industrious and efficient, in others to be in many cases incompetent and lazy. The districts in which the thugyis were best reported on were Pegu, Tharrawaddy, Henzada, Sandoway, and Shwegyin. In Akyab, Kyaukpyu, Bassein, Thayetmyo, Amherst, and Tavoy many of the thugyis are said to be ignorant and incompetent. As was mentioned in last year's report, it was decided in October 1892 to introduce gradually into Lower Burma the system of revenue collection by village headmen. As circles fall vacant new thugyis will not be appointed, but their places will be taken partly by village headmen, who will collect the revenue of their villages, partly by surveyors working under the central Land Records Department, who will prepare the land revenue rolls, execute surveys, and perform the other parts of a thugyi's work which village headmen are not yet qualified to execute. The general principle of the new system was approved by the Government of India in February 1893 and steady progress has been made during the last year in introducing it. So far the new system has worked well, and it is hoped that with its help the village headman will in the course of the next few years be firmly established over the greater part of Lower Burma in the position of dignity and authority in which it has been the endeavour of the Administration for many years to place him. There are now 13 survey schools in Lower Burma and special inducements are held out to the sons and relations of thugyis to attend them. As students pass out of the survey schools it will be possible to require a survey school certificate as a qualification for the appointment of village headman and gradually to do away with surveyors as distinct from village headmen.

Surveys.

9. Surveys were carried out during the year by the Survey of India in Amherst, Shwegyin, Tavoy, and Mergui, and by local survey parties under Mr. Clancey in Kyaukpyu, Sandoway, Akyab, Thayetmyo, and Bassein. The Survey Department executed during the year advance surveys of 811 square miles at a cost of Rs. 66,673, and cadastral surveys of 896 square miles at a cost of Rs. 1,27,301. The year under report was the last year of employment of the local survey parties under Mr. Clancey. Mr. Clancey completed during the year the work mapped out for him, with the exception of the cadastral survey of 309 square miles which is now

being carried out. The work done during the year consisted of the traversing of 1,803 square miles and of the cadastral survey of 1,346 square miles. The total cost of the operations was Rs. 2,11,054 and the increase of revenue resulting from them was Rs. 83,801. During the four years that they have been employed on this duty the local survey parties have traversed 3,390 square miles and surveyed cadastrally 4,637 square miles. The total cost of the operations has been Rs. 8,21,207 and the financial result has been an increase of Rs. 3,08,218 in the annual revenue demand including local cess. As the Financial Commissioner points out, these results are most creditable to Mr. Clancey, to whose energy, industry, and perseverance they are mainly due. The Officiating Chief Commissioner has pleasure in acknowledging the good service of Mr. Clancey and of the assistants who efficiently seconded him.

Records.

10. The Financial Commissioner's report gives a satisfactory account of the maintenance of thugyis' records. Thugyis appear as a general rule to keep their records carefully. The Officiating Chief Commissioner is glad to learn that the practice of setting apart a room as an office and record-room is growing among them. The reports as to the condition of headquarters record-rooms are also satisfactory. In many districts the accommodation provided for revenue records is inadequate, valuable maps and settlement registers being kept in wooden offices, which are always in danger of being burnt down. It is intended in course of time to build masonry record-rooms at all district headquarters and provision will be made annually in the Public Works budget for this purpose.

Supplementary survey.

11. During the year under review the Government of India sanctioned the scheme for reorganizing the Land Records establishment of the province. Under this scheme a separate Land Records Department has been constituted containing 23 gazetted appointments of superintendents and probationers on pay ranging from Rs. 800 to Rs. 100 a month, together with numerous subordinate appointments of inspectors, surveyors, clerks, and menials.

12. There was a large increase during the year in the area under supplementary survey, namely, from 14,002 to 16,830 square miles. The greater part of the increase, 1,741 square miles, was the result of settlement in the Thôngwa district; the remainder was due to the operations of the local survey parties. The cost of supplementary survey operations during the year was Rs. 1,22,904 against Rs. 1,09,141 in 1891-92, or Rs. 7-4-10 per square mile dealt with against Rs. 7-12-9 in the previous year and Rs. 8-11-10 in 1890-91. No addition was made during the year to the number of superintendents, but the number of inspectors was increased from 38 to 43. The amount of work done by the supplementary survey staff was much larger in 1892-93 than in the preceding year, the average number of kwins checked by inspectors having risen from 91 to 106 and the number checked by superintendents from 769 to 992. The record of inspections by district officers is not so satisfactory, the number of kwins checked by Deputy Commissioners having fallen from 187 to 101. Subdivisional and Township Officers, however, checked more kwins than in 1891-92. In Hanthawaddy, Thôngwa, and Thayetmyo no inspections were carried out by Deputy Commissioners. In the case of Hanthawaddy this circumstance was probably

due to changes of officers, and in the case of Thôngwa to pressure of other work. No such explanation can be given in the case of Thayetmyo, and the Officiating Chief Commissioner considers that the Deputy Commissioner of this light district distinctly neglected his duty in connection with supplementary survey. He appears not only to have abstained from exercising supervision but also to have failed to give proper support to the supplementary survey staff in dealing with thugyis. Mr. Fryer hopes that the unsatisfactory state of affairs which prevailed in Thayetmyo in 1892-93 has ceased and will not recur. In Hanthawaddy and Tharrawaddy the amount of inspection done by Subdivisional and Township Officers was insufficient. Now that the settlement of Lower Burma is nearly completed and that the greater part of the province is under supplementary survey, Mr. Fryer takes the opportunity of reminding Deputy Commissioners that the supervision of supplementary survey work is an essential part of their duties and that they are responsible that it is efficiently carried out, and that Subdivisional and Township Officers take a proper share in it. The Director of Land Records inspected the work of supplementary survey in all districts. His reports of inspections are on the whole satisfactory and creditable to the Land Records staff. The great increase which has taken place during the last three years in the area under supplementary survey has added enormously to the Director's labours, which are now too heavy for a single officer, however industrious. It has accordingly been decided to employ the senior Superintendent of Land Records as a special Assistant to the Director, who will thus be relieved of a great part of the burden of supplementary survey inspections.

Statistics of transfers and tenants.

13. The total area of land sold in Lower Burma in 1892-93 was 280,291 acres against 263,686 acres in 1891-92, the total area mortgaged was 112,747 acres against 63,326 acres in the previous year, the area of land previously mortgaged which was redeemed was 49,660 acres against 35,153 in 1891-92. The noticeable feature of these figures is the large growth of mortgages as compared with the growth of sales. In Pegu, Hanthawaddy, and Bassein there was a considerable reduction in the area sold (from 162,535 to 155,752 acres), while in Pegu and Hanthawaddy the area mortgaged more than doubled (from 31,427 to 67,891 acres). The explanation given of these figures is that many transactions which were formerly returned as sales are now returned as mortgages. The average price paid for land increased in most districts. The average rate in the case of land mortgaged increased, or was almost stationary in every district except Prome, where it fell considerably. The large general increase in the value of land to which these figures testify was no doubt due to the high price of paddy in 1891-92. The area sublet to tenants in 1892-93 was considerably more than in 1891-92, namely, 772,245 against 722,954 acres. These figures do not include the Tenasserim division, for which statistics are not available. There were decreases in several districts, while a large increase in area sublet took place in the Pegu district, where it amounted to 271,836 acres against 246,185 in the previous year. The statistics for the various districts showing the classes to which the landlords belong present curious variations. In Pegu the number of cultivating and non-cultivating landlords increased in about the same proportions, in Hanthawaddy the number of non-cultivating landlords increased slightly, while the number of landlords of the other class diminished by several hundreds. In Bassein the number of non-cultivating

landlords fell from 930 to 699, while the number of cultivating landlords increased from 3,002 to 3,613. On the whole there was a considerable increase in the number of non-cultivating landlords, and the figures of 1892-93 add strength to the arguments of those who advocate the intervention of the legislature to save the land from passing from the hands of the cultivators into those of absentee landlords and money-lenders. The question of legislating on this subject for Burma is now under consideration and a draft Bill dealing with it will probably be submitted to the Government of India in 1894.

Grazing-grounds.

14. A large number of new grazing-grounds were set apart during the year under review, principally in the Thôngwa district, where the reservations were made on the recommendation of the Settlement Officer. The Officiating Chief Commissioner fully concurs in the Financial Commissioner's remarks as to the need of providing a sufficiency of grazing land and of preventing encroachments. If the law does not provide efficient means for preventing encroachments, proposals should be made for increasing its stringency. It is, however, probable that as the area under supplementary survey increases these encroachments will become less frequent owing to the greater facility with which they will be detected. Mr. Fryer also agrees with the Financial Commissioner that the proposals of Settlement Officers for reserving grazing-grounds should not be lightly set aside. In particular he doubts whether the local officers acted wisely in reserving less than one-half of the area recommended for reservation in the Thôngwa district. The Officiating Chief Commissioner desires to receive a separate report on this point. In a district like Thôngwa, where cultivation is extending rapidly, account must of course be taken of the probable increase of agricultural stock in calculating the area to be reserved as grazing-ground.

Land revenue collections and outstandings.

15. The area assessed to land revenue, exclusive of 397,706 acres of fallow, was 5,362,194 acres against 5,020,970 acres in 1891-92. During the year under review, therefore, the assessed area increased by the unusually large amount of 341,224 acres or 6·80 per cent. There was a corresponding increase in the land revenue. The gross demand rose from Rs. 92,69,541 to Rs. 1,02,24,703, while the remissions of the year amounted to Rs. 9,950 only against Rs. 43,114 in 1891-92. The net demand was thus Rs. 1,02,14,753. The large increase in the demand was due partly to the extension of cultivation, partly to enhancement of assessment rates in the Pegu and Thôngwa districts. In Pegu the maximum settlement rates were during 1892-93 imposed in certain circles in which reduced rates had been imposed temporarily at the time of the settlement (1883—85). The settlement operations which were carried on in Thôngwa in 1891-92 resulted in a considerable enhancement of rates and consequent increase of revenue in the year under report. Of the total increase of Rs. 9,88,326 in the provincial revenue demand Pegu contributed Rs. 3,04,256, Thôngwa Rs. 3,22,127, Hanthawaddy Rs. 73,370, Tharrawaddy Rs. 60,447, and Amherst Rs. 68,158. The collections of the year amounted to Rs. 1,01,77,454, leaving a balance outstanding of Rs. 1,00,858. This balance, though larger than the outstandings of 1891-92, Rs. 12,785, was inconsiderable when the total amount of revenue is taken into account. Moreover, about one-half of the outstandings, *i.e.*, the Rs. 51,647 set against the Pegu district, were not outstandings in the proper sense of the

term, but sums due on account of supplementary assessments. The remarks made in the resolution on last year's report as to the assessment of fallow land bore fruit during the year under review in the assessment at cultivated rates of considerable areas of land, particularly in the Akyab, Pegu, Tharrawaddy, and Thôngwa districts, which were left fallow for causes profitable to their owners. The Officiating Chief Commissioner fears that in some districts the law as to the assessment of fallow land at normal rates may have been too strictly enforced. While it is necessary that the law should not be allowed to remain a dead letter, it must be borne in mind that for many years it has been interpreted in a sense very favourable to cultivators, and Mr. Fryer considers it inexpedient that there should be too abrupt a change in the procedure. The rule on the subject empowers Deputy Commissioners to assess any rate they please up to the normal cultivated rate on land left fallow for causes not entitling it to the 2-anna rate. In the exercise of the discretion thus conferred on them by the law, Deputy Commissioners should regulate their proceedings by a consideration of the circumstances of particular cases. In Mr. Fryer's opinion the law should be strictly enforced in the case of land belonging to non-cultivating landlords, particularly absentees, but should be liberally interpreted where cultivating owners are concerned.

Capitation-tax.

16. The census taken in 1891 affords means of estimating with some approach to accuracy the success attained by the revenue collecting agency in reaching the persons liable by law to pay capitation-tax. The Financial Commissioner calculates that 1,027,250 persons were liable to the tax in 1892-93, and of these 944,833 were assessed. When account is taken of the migratory habits of the Burmese and of the considerable floating population of foreign origin which is found in Lower Burma, it is satisfactory that 92 per cent. of the estimated tax-paying population was reached by the tax-collectors. There was an increase in the net demand on account of capitation-tax in all districts of the province except Prome and Thayetmyo. The principal increases were in Tharrawaddy (Rs. 12,135), Thôngwa (Rs. 26,045), Bassein (Rs. 10,981), Amherst (Rs. 10,616), Toungoo (Rs. 24,187), and Shwegyin (Rs. 13,924). The decrease in Prome, Rs. 17,915, was considerable, and the Officiating Chief Commissioner doubts whether it is sufficiently explained by the statement that the people are migrating to other districts. It is difficult to understand why Prome should be the only district in Lower Burma from which large migrations take place. Mr. Fryer is inclined to think that the diminution may possibly be due to negligence on the part of thugyis and he desires that some enquiry may be made into the matter. This should be done by examining the capitation-tax rolls of the last two or three years and ascertaining in what circles the decrease has been most marked. The figures of population for these circles which are entered in the rolls should then be compared with the figures entered in the provincial tables of the census report, and special enquiries should be made by Township Officers in the case of villages whose population according to the capitation-tax rolls is much smaller than the population according to the census tables. The total number of persons exempted from capitation-tax was 97,943 against 100,143 in 1891-92. The diminution may be ascribed to more careful assessment of the tax. A few of the district figures call for special notice. The number of persons exempted in Kyaukpyu fell from 5,058 to 1,699, old men having decreased from 3,013 to 292, cripples from 563 to 44, and no religious

teachers at all being returned against 399 in 1891-92. In Salween 1,078 cripples are returned, being more than in any other district in the province, against 24 in 1891-92. The Chief Commissioner desires to receive an explanation of these enormous variations between the two years.

Fisheries.

17. The net fishery demand of the year was Rs. 16,90,751 against Rs. 16,20,756 in 1891-92. The collections, including arrears, amounted to Rs. 17,09,058 against Rs. 16,58,401 in the previous year. The outstandings at the end of the year amounted to the comparatively trifling sum of Rs. 7,351, of which Rs. 7,040 were contributed by a single district, Hanthawaddy. When the difficulty of collecting the fishery revenue is taken into consideration district officers, and particularly the Deputy Commissioner of Thôngwa, are to be congratulated on the punctuality with which it was collected in 1892-93. It is also satisfactory that the fishery revenue was collected with less difficulty in 1892-93 than in the previous year. The number of defaulters fell from 569 to 237, of persons arrested from 200 to 100, and of sales of property from 28 to 23. The increase in the revenue was contributed mainly by Thôngwa (Rs. 20,492), Henzada (Rs. 19,862), Mergui (Rs. 18,729), and Kyaukpyu (Rs. 9,895). An interesting feature of the history of the year in fishery matters was the sudden development of the Mergui pearl fishing industry. For many years pearl shells have been known to exist off the Mergui coast and have been collected by Salones, a tribe of aborigines that inhabits the islands of the Mergui archipelago. It was not till 1892, however, that the pearl field began to be worked on a considerable scale. The pioneer of the industry was a Mr. Chill who, with the assistance of capital from Singapore, brought divers with scientific diving apparatus on to the field in 1892. In October 1892 the field was divided into five blocks, which were leased for three years at a rental of Rs. 26,810 for the first and Rs. 33,250 for the next two years. Little is known at present as to the extent and value of the field, which is now being examined by an expert from the Queensland pearl fisheries. On receipt of his report regulations will be drawn up for the management and exploitation of the field on scientific principles.

Salt excise.

18. The demand of the year on account of salt excise revenue was Rs. 1,76,729 against Rs. 1,66,114. The whole of this was collected during the year without recourse to coercive process, together with Rs. 5,443 outstanding from the previous year. There was an increase of Rs. 20,488 in the demand and collections of the Arakan division, the greater part of which was contributed by the Kyaukpyu district. In the rest of the province the revenue decreased slightly. The large increase in Kyaukpyu is said to be due to a rise in the price of salt. The decrease in the revenue in other parts of the province is satisfactory. It is desirable that the local salt industry should die out as a composition duty is an inconvenient way of taxing salt and continued vigilance is necessary to secure that the composition duty approximates to the maundage rate. At present the duty appears to be much lower than the rate in Akyab, Sandoway, Hanthawaddy, Pegu, and Bassein. In the case of Akyab enquiries are being made with a view to raising the duty, and the Officiating Chief Commissioner desires that similar enquiries may be made in Sandoway. In the cases of Pegu, Hanthawaddy, and Bassein no action is necessary so long as the outturn of local salt does not increase. Local officers

must, however, keep a sharp look-out for unlicensed manufacture. The experience of the last six years in Burma has been that local manufacturers seize readily any advantage that may be offered by differences between the composition duty and the maundage rate. Where, therefore, the duty yields a smaller sum than would have been yielded by a maundage duty, special vigilance is necessary to prevent unlicensed manufacture.

Minor forest produce.

19. The revenue from minor forest produce was Rs. 29,144 against Rs. 34,914 in 1891-92. The decrease was nominal and was due to the payment in two instalments, one of which fell due after the close of the year, of the farm of edible birds' nests and beeswax in Mergui. In the Thayetmyo district receipts from minor forest produce rose from Rs. 2,028 to Rs. 9,172. This increase was due to the issue of licenses to cook "lein," a form of cutch adulterant. In 1892 the license fee for "lein" was raised from Rs. 20 to Rs. 60 and this increase will probably put a stop to the use of "lein" as a cutch adulterant. If licenses are still taken out in considerable numbers the question of further raising the fee must be considered.

Collection of revenue.

20. The following statement gives statistics of notices and processes issued for the collection of revenue :—

Year.	Notices issued under section 45 of the Land Revenue Act.	COERCIVE PROCESSES ISSUED.			NUMBER OF PERSONS	
		Warrant of arrest.	Attachment of property.	Sale of property.	Arrested.	Committed to jail.
1891-92	22,267	7,359	3,191	723	3,416	22
1892-93	18,699	6,706	4,480	1,043	3,996	54

From these figures it appears that while there was a diminution in the number of preliminary proceedings for the recovery of revenue, the cases in which property was actually sold and in which persons were committed to jail for default increased. The figures show that there was greater difficulty in collecting the revenue in 1892-93 than in 1891-92, a circumstance which was due, as the Financial Commissioner points out, to the low price of paddy at the time when the land revenue was collected, *i.e.*, February to April 1893. The district figures call for the following remarks. In the Akyab district there was a very large decrease in the number of proceedings taken against defaulters. In Pegu also the number of arrests and sales of property was much smaller than in 1891-92. The Officiating Chief Commissioner is glad to learn that there was no ground for the apprehension expressed in last year's Resolution that the people in the Pegu, Thayetmyo, Hanthawaddy, and Tharrawaddy districts had been harassed in the collection of the revenue. In Prome the sales of property in realization of land revenue were very large, having numbered 463, or nearly one-half of the sales in the whole province. The number of such sales in Prome in 1891-92 was 83. The enormous increase in 1892-93 is said by the Deputy Commissioner (extracts from district reports) to have been due to persons abandoning their holdings and leaving the district without paying the land-tax. The abandoned holdings were put up to auction but purchasers were rarely obtained.

Revenue business.

21. The total number of revenue cases instituted during the year was 135,052 against 129,734 in 1891-92; the number disposed of and the number pending at the end of the year were 129,992 and 16,623. The corresponding figures for 1891-92 were 128,472 and 11,563. The large increase in the numbers of cases outstanding is unsatisfactory. The anomalies in the returns of cases dealt with, which have been commented on in the last two Resolutions on the revenue report, again present themselves in the report of 1892-93. Some districts where revenue work is heavy return few cases, while other districts where it is light return many. The cause of the anomalies is the different interpretations placed on the terms "case" and "application" in different districts. The rules are now being recast and will, it is hoped, in their revised shape give clear instructions on the subject.

UPPER BURMA.

System of revenue collection.

22. No change was made in the system of revenue collection in Upper Burma during the year. The principal tax of the country is the thathameda, which is levied on households in amounts roughly proportionate to the income of the assessees. There is no land-tax, but rent is levied on considerable areas of State land which are tenanted by persons holding under Government. The other main heads of revenue are the water-rate levied on irrigated land, fishery rents, and the salt-tax. The question of imposing a land-tax throughout the province in substitution for the thathameda, in so far as the thathameda is a tax on agriculture, received further consideration during the year of report. It has been decided that as districts come under settlement a land-tax shall be imposed on non-State land and that land-owners paying land-tax shall either cease to pay thathameda altogether, or, if they derive income from sources other than their land, shall pay a reduced thathameda in respect of that income only. Instructions for carrying out this system have been issued and are now being applied in the Minbu and Sagaing districts, which are at present under settlement.

General character of the season.

23. Except in the Upper Chindwin, Minbu, Pakôkku, Magwe, and Yamèthin districts and in the Upper Burma portion of Thayetmyo, the rainfall of the year was in excess of that of 1890-91 and 1891-92, and as a consequence the harvest was as a whole better than in those years and the people experienced less difficulty in paying their revenue. The total demand of the year was not quite seven lakhs in excess of that of 1891-92, but the collections rose from Rs. 62,34,473 to Rs. 71,86,575, or by more than nine lakhs, and the remissions for the year were Rs. 70,324, or less by half than those for the year 1891-92. The total sum outstanding on the 31st March 1893 was Rs. 3,42,469 as compared with Rs. 5,12,832 in the preceding year. The only districts in which anything in the nature of scarcity was experienced were those of Shwebo, Meiktila, and Yamèthin. In Shwebo the rainfall was more plentiful than in either of the two preceding years, but an uneven distribution of the rain resulted in a very poor crop. The relief works which were opened in November 1891 were kept open till August 1892. During the rest of the year of report the people were able to support themselves without special relief. In Katha and Mandalay the harvest was good and the crops were sufficient. Throughout the Central division the harvest was favourable; in Ye-u and the Upper Chindwin the people were able to export grains to the neighbouring districts and,

though in the Lower Chindwin district the outturn was below the average, it was larger than in 1891-92. The rainfall in the Southern division was generally somewhat below the average, but, except in portions of the Pakôkku district, the food-supply was sufficient for the requirements of the people. In the Thayetmyo district the rainfall was below the average and crops were poor. In the Kyauksè and Pyinmana districts of the Eastern division the food outturn sufficed for the requirements of the people, but in Meiktila the rainfall was inadequate, the paddy and jowar crops were very poor, and grain had to be obtained from outside of the districts, while in the Pyawbwe subdivision of Yamèthin there was an entire failure of crops, which led to some distress among the poorer inhabitants. Notwithstanding the partial failure of crops in parts of the country, the only district in which it was necessary to open relief works was Meiktila. The affected area in this district was the Wundwin subdivision, containing an area of 1,430 square miles. Relief works were opened in the beginning of November and kept open till the 15th June 1893. At the end of November the number of labourers on the works was 1,244, after which the number diminished gradually till the works were closed.

Cattle-disease.

24. There were no very violent epidemics of cattle-disease in Upper Burma during the year. The malady most prevalent was foot-and-mouth disease, which caused 575 deaths in the Bhamo district and 511 in the Pyawbwe township of Yamèthin, and was also experienced in Shwebo, the Ruby Mines, and Sagaing, and in some of the districts of the Southern division. There was an outbreak of disease in the Magwe district, but the prompt action taken to treat the cases brought to notice rendered the mortality among the cattle of this district insignificant in comparison with the total of cattle affected. Cases of anthrax occurred in Ye-u, where the number of deaths reached a total of 222, and a mild epidemic of hoof disease was experienced in Minbu. At present the rural population of Upper Burma is for the most part incapable of coping with an epidemic of any of the commoner forms of cattle-disease. The people are generally desirous that the Cattle Diseases Bill, which is now under consideration, should apply to Upper Burma, and it is proposed to include that part of the province, as well as Lower Burma, within its scope.

Prices.

25. With an improved crop-outturn the price of the chief staple, rice, fell generally in Upper Burma during the year. In only three districts, those of Shwebo, the Ruby Mines, and Meiktila, did the price of rice exceed that paid in the previous year, and even there the excess was slight, while the decrease in the greater number of the other Upper Burma districts on the figures of 1891-92 was, in some instances, very marked. In the Upper Chindwin the price fell from Rs. 454 to Rs. 300 per 100 baskets, in Minbu from Rs. 400 to Rs. 275, and in the Lower Chindwin from Rs. 448 to Rs. 331. In the case of the other food staples the differences between the figures for the two years were, with a few notable exceptions, less marked. The general fall in prices did not take place till well into the year, when it had become apparent that the season's prospects were on the whole favourable.

Thathameda.

26. The total demand for the year amounted to Rs. 47,53,301 as compared with Rs. 44,68,580 in 1891-92, while the aggregate of the collection of the tax was Rs. 45,40,987 against Rs. 39,65,735 in the previous year. The rise in the demand was caused

by the return to their homes of the villagers whom the bad harvest of 1891-92 had forced to emigrate to Lower Burma and to the assessment of normal rates in various parts of the country in which in 1891-92 it had been necessary, in consequence of scarcity, to reduce the demand. The improved crop prospects of 1892-93 also resulted in a marked diminution in the remissions granted on outstandings remaining at the close of the year. The average incidence of the tax per household was 9·02 as compared with 8·80 in 1891-92. The Northern was the only division in which both the demand and the collections of the tax were less than in the previous year. The decrease was occasioned mainly by the failure of crops in Shwebo, which caused close upon 30,000 souls to emigrate. Owing to the long continued drought from which this district has suffered it was impossible for the people to bear anything approaching the normal burden of taxation, and it was found necessary to fix a demand which was less than the demand of 1891-92 by Rs. 1,77,742. No remissions were subsequently required, and of the total demand only Rs. 787 was outstanding at the close of the year. The diminution noticeable in the Katha district was for the most part nominal only, the increase in the Ruby Mines district being due to the same cause which operated in bringing about the reduction in Katha, namely, a transfer of a portion of the latter to the former district. In the Mandalay and Bhamo districts the demand on account of thathameda increased by, in round numbers, Rs. 1,100 and Rs. 2,000 respectively. In the Central division the total increase in demand on the figures for the previous year amounted to rather over three lakhs, the rise being common to all the districts of the division. In Ye-u and the Lower Chindwin the increase aggregated nearly one and-a-quarter lakhs in the case of each district, but in the Lower Chindwin considerable remissions had subsequently to be made owing to a partial failure of crops in two of the townships of the district. In Sagaing the demand rose by Rs. 41,413 and in the Upper Chindwin by Rs. 21,350. The demand in the Southern division was rather over three-quarters of a lakh higher than in 1891-92, an increase which was due to the increase in the number of households liable to thathameda. The outstandings at the close of the year in this division were unduly large. Of the total uncollected at the beginning of 1893-94 (Rs. 95,774), a sum of Rs. 46,005, or nearly half, consisted of outstandings in the Pakôkku district, and Rs. 28,978 of outstandings in the Magwe district. In Myingyan the demand of the year aggregated Rs. 4,90,786 and remissions to the extent of Rs. 31,351 were granted. In Pakôkku, where the demand increased by nearly Rs. 15,000, no remissions were made, a fact which may have contributed to the large amount uncollected at the close of the year. In the Magwe district the demand of 1892-93 was slightly less than that of 1891-92 in consequence of the emigration of a large number of families to Lower Burma at the close of 1891-92. The demand in the Upper Burma portion of the Thayetmyo district increased by nearly Rs. 9,000. No remissions were granted in this district. In the Eastern division the demand rose by nearly three-quarters of a lakh, and the total collections amounted to Rs. 5,64,446. Only Rs. 370 were actually remitted during the year, but a portion of the outstandings uncollected at its close, which aggregated Rs. 18,421, will probably have to be remitted. The average rate of thathameda in this division was much smaller than in other divisions. In 1892-93 Yamèthin and Meiktila had not entirely recovered from the scarcity of 1891-92, which was

most acute in these districts, and the 1892-93 season also was unfavourable. It was therefore necessary to impose reduced rates in the greater part of these districts.

State lands.

27. The revenue from State lands during the year amounted to Rs. 12,15,095 or to Rs. 2,16,059 more than in 1891-92. The collections of the revenue aggregated Rs. 10,33,691 as compared with Rs. 8,72,189 in the previous year. Remissions to the extent of Rs. 3,382 were granted, and at the close of the year there was a total of Rs. 1,78,002 outstanding. The outstandings were large, but the greater part of them had been collected before the submission of the Financial Commissioner's report. The rise in revenue was due primarily to the comparatively good harvest of the year and the corresponding increase in the area under cultivation and in the outturn of the produce, of which in most districts the State land revenue is a fractional share. In the Eastern and Southern divisions the increase in demand over the figures of the previous year was a little more than Rs. 60,000 in each case; in the Northern division the rise was somewhat higher and amounted to rather over Rs. 67,000. In the Central division the increase amounted to Rs. 27,204 only. The districts in which this increase was most marked were Katha, the Upper Chindwin, Myingyan, Pakôkku, Minbu, Kyauksè, and Pyinmana. In Mandalay, Bhamo, Sagaing, Meiktila, and Yamèthin there was a falling off in State land revenue. The question of the status of the land in the Katha district is at present under consideration. It is believed that a portion of what has hitherto been classed as State land is in reality bobabaing, or private land, and after the tracts of which the status is doubtful have been cadastrally surveyed, a full enquiry will be held as to the exact nature of the tenure of the land in these portions of the district. In the Upper Chindwin district there are said to be large areas of State land which are at present unassessed. During the current year a survey of these lands is being carried out as a preliminary to settling their status and deriving rent from them if they are found to be State land.

Other revenue.

28. The total revenue from fisheries in Upper Burma amounted to Rs. 2,78,983 as compared with Rs. 2,57,386 in 1891-92. This increase was mainly due to a rise of Rs. 25,029 in the fishery receipts of the Northern division. In the Central division the demand on account of fishery revenue was nearly Rs. 10,000 higher than in 1891-92, but in the Southern and Eastern divisions there was a falling off which aggregated nearly Rs. 14,000. The increases on the figures of the previous year, the reasons for which have in many cases not been fully explained, were most marked in the districts of Katha, the Ruby Mines, Bhamo, Sagaing, and the Upper Chindwin. They appear to have been occasioned for the most part by keener competition on the part of bidders at the auction sales. The revenue realized from ferries in Upper Burma during the year aggregated Rs. 49,335, or Rs. 2,666 more than in the previous year. This increase was due to enhanced receipts in the Northern and Central divisions. In the Southern division the revenue from ferries decreased for some reason which is unexplained in the report by a total of Rs. 5,441. In 1891-92 a sum of Rs. 93,446 was realized from water-rate. In 1892-93 this total had risen to Rs. 1,07,431, the enhancement being due to increased receipts in the Central and Eastern divisions, which more than compensated for a falling off in the Northern and Southern divisions. As in the pre-

vious year, more than half of the total proceeds of water-rate in Upper Burma was realized in the Kyauksè district, in which a regular system of irrigation has been inherited from Burmese times. Here the demand increased by nearly Rs. 6,000, while in Yamèthin there was a rise aggregating more than Rs. 9,000. In Ye-u, where, owing to scarcity in the previous year, nothing had been realized from the water-rate, the demand amounted to Rs. 2,108, of which Rs. 1,723 were collected during the year. In the Northern division the decrease was chiefly due to reduced demand and receipts in the Shwebo district, where the scarcity of the year had narrowed the area of cultivation to a considerable extent. The revenue derived from irrigation in Upper Burma in 1892-93 would have been much larger had the rainfall been normal. In consequence of the partial failure of the rains, most of the tanks, in constructing which several lakhs of rupees were spent in 1891 and 1892, remained unfilled in the Yamèthin and Meiktila districts. In the current year the rainfall has been sufficient and it is expected that there will be a large increase in irrigation revenue in 1893-94. The necessity of extending and perfecting the various irrigation systems in Upper Burma has been enlarged on in previous reports. During the last three years considerable progress has been made and many lakhs of rupees have been sent. Now that a special Irrigation circle has been formed for Upper Burma, it is hoped that fresh projects in the districts in the dry zone will be initiated and carried out on a more systematic scheme than has hitherto been possible. During the year rules for the management of irrigation works under Government control were sanctioned for the majority of the districts in the dry zone. A total of Rs. 1,11,570 was realized in 1892-93 in the shape of petroleum revenue in the districts of Pakôkku and Magwe. This total was some Rs. 30,000 higher than in the previous year. The growth of the operations of the Burma Oil Company at Yenangyaung during the year was chiefly instrumental in bringing about this rise in revenue, which was larger than the increase of 1891-92 over the figures of the preceding year. The only other important source of revenue in Upper Burma is salt. Under this head there was a decrease of more than Rs. 3,000. This decrease was distributed over the majority of the districts of Upper Burma in which salt revenue is realized, and is attributed to the inability of the people to pay the duty levied on the manufacture of salt and to the consequent cessation of salt-boiling operations in various tracts. The Financial Commissioner condemns the system at present in force for the levy of salt duty in Upper Burma, and expresses it as his opinion that the present rate of duty might with propriety be considerably reduced. In considering this subject it must be borne in mind that the rates fixed in 1890 were so fixed as to levy a composition duty equivalent to the maundage duty. *Primâ facie*, therefore, the rates cannot be held to be excessive. If locally manufactured salt cannot compete on equal terms with imported salt, it is better that the people should abandon the industry and take to other pursuits. The Officiating Chief Commissioner is not prepared to sanction a reduction of rates except in cases in which it can be shown both that existing rates are prohibitive and that salt manufacturers cannot or will not abandon the industry and take to agriculture. The Financial Commissioner is requested to call on local officers for a report on the present state of salt manufacture in their districts and to favour him in due course with his matured recommendations for revising rates where necessary.

Collection of revenue.

29. The total of thugyis' circles in Upper Burma increased during the year from 3,872 to 4,433 in consequence of the system which is steadily pursued of subdividing large circles into village headmen's charges. The Chief Commissioner agrees with the Financial Commissioner that the system of making the village headman responsible for the revenue collection of his village is in every way preferable to the circle system advocated by the Deputy Commissioner of Meiktila. The system of revenue collection by village headmen is being restored in Lower Burma and the Chief Commissioner would certainly not sanction the introduction of the circle system into Upper Burma. The largest increase on the figures of 1891-92 occurred in the Katha, Shwebo, and Ruby Mines districts of the Northern division, and in the Pakôkku district of the Southern division. The revenue was collected in 1892 without excessive recourse to coercive processes. The total of coercive processes issued during the year was 4,758 as compared with 3,677 issued in the previous year, but there was large diminution in the number of imprisonments and sales of moveable property. The increase in the number of processes took place in the Eastern and Southern divisions, and was probably due to the fact that in 1891-92 special leniency was, in consequence of the scarcity, shown to the people in collecting the revenue. In the two other divisions of Upper Burma there was a falling off in the total of processes issued.

Grants of waste land.

30. Waste land to the extent of 7,941 acres was granted for cultivation under the Upper Burma Revenue Rules during the year. The greater part of this area, namely, 5,489 acres, was granted in the Kyauksè district. A total of 621 acres was granted in the Mandalay district during the year under review and grants to the extent of 441 acres were made by village headmen in the Lower Chindwin. In Magwe grants were made of 760 acres, exclusive of certain areas granted by the Subdivisional Officer, Taungdwingyi, the extent of which has not been stated. In the Minbu district 228 acres and in the Pakôkku district 106 acres were granted for cultivation.

Agricultural advances.

31. The total sum issued in the shape of agricultural advances to cultivators was considerably smaller during the year under review than during the previous year. In 1891-92 scarcity, following on the deficient harvests of previous years, rendered advances to a total of Rs. 4,13,758 necessary in order to allow the cultivators of the distressed tracts to tide over the season of famine, but on the comparative return to plenty which succeeded advances to the extent of Rs. 2,29,292 only were required. The districts in which the largest agricultural advances were made were those of Ye-u (Rs. 32,000), Meiktila (Rs. 31,821), Yamèthin (Rs. 22,726) and the Lower Chindwin (Rs. 21,541). The recoveries made during the year aggregated Rs. 3,00,973, and at the close of the year a total of Rs. 3,42,671 remained outstanding. The ease with which recoveries are made is a very satisfactory feature of the system of advances in Upper Burma. It is certain that these advances are a great benefit to the people, and the Officiating Chief Commissioner will be glad if the Financial Commissioner will direct his special attention to seeing that the system is fully and properly applied where necessary.

Survey.

32. Two survey parties of the Survey of India were employed in Upper Burma in 1892-93. One of these parties surveyed 1,766 square miles in Ye-u and Shwebo and the other 1,143 square miles in Minbu and Magwe. The Chief Commissioner quite concurs in the Financial Commissioner's appreciation of the good service rendered by Mr. G. B. Scott, Deputy Superintendent, Survey of India, No. 3 Party. Local surveys were carried on under the superintendence of Mr. Gibson in Meiktila and Yamèthin. Supplementary survey was carried on in a part of the Mandalay district.

Settlement.

33. Final orders have been passed by the Chief Commissioner since the close of the year on the report of the Kyauksè settlement. The rates proposed by the Financial Commissioner have been generally accepted and fixed for a period of five years. The Settlement Report of the Mandalay district has not yet been submitted to the Chief Commissioner. Settlement operations are now in progress in the districts of Sagaing and Minbu. In the Meiktila district a special officer was employed in recording tenures and inquiring into questions connected with State land.

Agricultural experiments.

34. An account of the agricultural experiments carried on in Upper Burma in 1892-93 is given in Section IV of the Report of the Director of Land Records. The principal of these is the Lashio farm, where experiments are carried on in the growing of various kinds of produce and in the rearing of stock. Fair success was attained in the crop experiments of 1892-93, and it is satisfactory that after the failures of previous years a crop of wheat was brought to maturity in 1892-93. The stock of cattle and sheep suffered considerably from disease during the year. The expenditure on the farm amounted to Rs. 21,074. The experiments conducted in the Southern Shan States by the Superintendent and Political Officer, Mr. Hildebrand, though much less costly, were more successful than those at Lashio. Mr. Hildebrand has succeeded in introducing wheat and potatoes in the States, and is satisfied that the cultivation of these valuable staples will spread rapidly. Various kinds of English vegetables also are being acclimatized in the Southern Shan States. Experiments on a small scale with wheat and other food-grains were made in various parts of Upper Burma with, on the whole, encouraging results.

Conclusion.

35. Mr. Smeaton held the office of Financial Commissioner for nine months of the year. For three months Colonel Strover acted during Mr. Smeaton's absence on leave. The Officiating Chief Commissioner's thanks are due to Mr. Smeaton for his thorough and efficient administration of all branches of revenue work during the year.

By order of the Chief Commissioner,

C. G. BAYNE,

Revenue Secretary.

ERRATA.

In page 2, paragraph 2, Total Revenue Demand Lower Burma 1891-92 *for* "Rs. 3,22,48,623" *read* "Rs. 3,22,48,523."

In page 73, paragraph 137, line 23, *for* "Man and Môn systems" *read* "Salin and Man systems."

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1892-93.

IN 11* out of 19 districts in Lower Burma the Deputy Commissioners held office throughout the year; in two† districts there were five changes, in one of them four, and in the other three separate Deputy Commissioners successively had charge. In each of three‡ districts three Deputy Commissioners held charge at different times, and in the remaining three§ districts two Deputy Commissioners succeeded one after the other during the year. Tenasserim was the only division which had one Commissioner throughout the year. Arakan and Irrawaddy had two and Pegu three changes of Commissioners.

* (1) Akyab.
(2) Kyaukpyu.
(3) Sandoway.
(4) Northern Arakan.
(5) Rangoon Town.
(6) Pegu.
(7) Prome.
(8) Thayetmyo.
(9) Mergui.
(10) Toungoo.
(11) Shwegyin.
† (1) Hanthawaddy.
(2) Amherst.
‡ (1) Tharrawaddy.
(2) Henzada.
(3) Tavoy.
§ (1) Thôngwa.
(2) Bassein.
(3) Salween.

In Upper Burma, in five* districts the Deputy Commissioners remained unchanged, in six† districts two Deputy Commissioners successively held charge; five‡ districts had three Deputy Commissioners and in one§ district there were four changes. Of the four divisions three‖ had the same Commissioners throughout the year and one¶ had three Commissioners successively.

* (1) Mandalay.
(2) Ruby Mines.
(3) Ye-u.
(4) Kyauksè.
(5) Pyinmana.
† (1) Shwebo.
(2) Lower Chindwin.
(3) Minbu.
(4) Magwe.
(5) Meiktila.
(6) Yamèthin.
‡ (1) Katha.
(2) Sagaing.
(3) Upper Chindwin.
(4) Myingyan.
(5) Pakôkku.
§ (1) Bhamo.
‖ (1) Northern.
(2) Central.
(3) Eastern.
¶ (1) Southern.

To ensure punctuality in the submission of the Revenue Administration report to Government, the Financial Commissioner addressed a letter to all Commissioners in Burma requesting that the district revenue reports and returns for 1892-93 should be submitted with their remarks so as to reach this office not later than the 15th June. How far these orders were complied with will be seen from the following record of the dates on which the different district reports were received from Commissioners in Lower Burma :—

District report.	From whom received.	Date of receipt.
(1) Toungoo	From the Commissioner, Tenasserim	On the 31st May.
(2) Rangoon Town ...	From the Commissioner, Pegu	On the 8th June.
(3) Hanthawaddy ...		
(4) Pegu		
(5) Tharrawaddy ...		
(6) Prome	From the Commissioner, Pegu	On the 12th June.
(7) Northern Arakan ...	From the Commissioner, Arakan	On the 16th June.
(8) Kyaukpyu		
(9) Sandoway		
(10) Thôngwa	From the Commissioner, Irrawaddy... ...	On the 16th June.
(11) Henzada		
(12) Thayetmyo		
(13) Bassein	From the Commissioner, Irrawaddy	On the 19th June.
(14) Akyab	From the Commissioner, Arakan	On the 23rd June.
(15) Amherst	From the Commissioner, Tenasserim... ...	On the 5th July.
(16) Tavoy		
(17) Mergui		
(18) Shwegyin		
(19) Salween		

Only six reports were received in time, six were late by one day, one by 4 and one by 8 days. Excepting the report from the Toungoo district the district reports from the Tenasserim division were delayed for 3 weeks.

This is the first year in which the Provincial statements have been compiled in every case direct from district returns. The Financial Commissioner regrets to say that not one of the original statements prepared by Deputy Commissioners could be accepted. In all 67 separate references on important details were found necessary, and the compilation of the tables could not be completed till the last reference was answered. This last was from the Deputy Commissioner, Hanthawaddy, and his explanation only reached the Financial Commissioner on the 12th October. Commissioners also omitted to forward the statements pertaining to their own divisional revenue work, and special calls had to be made for their submission. The Financial Commissioner trusts that Deputy Commissioners will in future give more personal attention to the compilation of their returns, and that Commissioners will exercise a better check, than they appear to have done, on the statements which pass through their hands. Unless the statements are complete and accurate, the Provincial statements cannot be compiled. If the present arrangement, which the Financial Commissioner adopted for the convenience of Commissioners, continues to result in the tardy submission of imperfect statements it will be necessary to revert to the original arrangement and to require Commissioners to submit reports with statistics in full for their divisions. The dates on which the Upper Burma district reports were received are noted elsewhere.

2. The total demands under each head of revenue in Lower Burma during the past two years are compared in the table shown below.

Lower Burma.

Item of revenue.	1891-92.			1892-93.			Increase or decrease of net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Law revenue	92,69,541*	43,114	92,26,427	1,02,24,703	9,950	1,02,14,753	+ 9,88,326
2. Customs	81,04,087	...	81,04,087	72,70,809	...	72,70,809	— 8,33,278
3. Capitation-tax	37,28,372	13,469	37,14,903	38,49,255	19,415	38,29,840	+ 1,14,937
4. Excise	38,37,760	...	38,37,760	41,72,174	...	41,72,174	+ 3,34,414
5. Forests	28,58,114	...	28,58,114	35,83,372	...	35,83,372	+ 7,25,258
6. Stamps	19,19,496	...	19,19,496	21,64,861	...	21,64,861	+ 2,45,365
7. Fisheries	16,21,131*	375	16,20,756	16,91,881	1,130	16,90,751	+ 69,995
8. Miscellaneous	3,92,827	...	3,92,827	3,88,748	...	3,88,748	— 4,079
9. Marine	2,80,233	...	2,80,233	2,91,427	...	2,91,427	+ 11,194
10. Land-rate on lieu of capitation-tax ...	70,848	360	70,488	73,196	2,075	68,121	— 2,367
11 Salt excise	1,66,114	...	1,66,114	1,76,729	...	1,76,729	+ 10,615
Total ...	3,22,48,623*	57,318	3,21,91,205*	3,38,84,155	32,570	3,38,51,585	+ 16,60,380

* Revised figures.

Deducting remissions the net demand on account of 1892-93 showed an increase of Rs. 16,60,380 or 5·16 per cent. over the previous year against a corresponding increase of 2·18 per cent. in 1891-92 over the year 1890-91. The only decrease of any importance was under "Customs" which fell off by Rs. 8,33,278. This decline was due to a shrinkage in the export trade in rice during the year principally at Akyab, where the quantity shipped fell short of the preceding year by 70,127 tons. At Rangoon there was a decline of 52,773 tons and at Moulmein the decrease amounted to 36,250 tons.

3. The revenue of Upper Burma under its various heads of receipts during 1892-93 as compared with 1891-92 is shown in the following table:—

Item of revenue.	1891-92. Demand.	1891-92. Remissions.	1891-92. Net demand.	1892-93. Demand.	1892-93. Remissions.	1892-93. Net demand.	Increase or decrease on net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Thathameda	44,68,580*	1,61,724*	43,06,856*	47,53,301	64,465	46,88,836	+ 3,81,980
2. State land	9,99,036*	7,124	9,91,912*	12,15,095	3,382	12,11,713	+ 2,19,801
3. Excise	4,69,461*	...	4,69,461	5,42,013	...	5,42,013	+ 72,552
4. Forests	13,27,300	...	13,27,300	20,76,629	...	20,76,629	+ 7,49,329
5. Stamps	2,46,729	...	2,46,729	2,91,571	...	2,91,571	+ 44,842
6. Miscellaneous	11,71,757	10,489	11,61,268	12,96,294	2,477	12,93,817	+ 1,32,549
7. Salt	14,930	...	14,930	11,456	...	11,456	— 3,474
8. Marine	39,365	...	39,365	6,047	...	6,047	— 33,318
Total ...	87,37,158	1,79,337	85,57,821	1,01,92,406	76,324	1,01,22,082	+ 15,64,261

*Revised figures.

Forest revenue which fell off considerably in the past two years now tops the list with an increase of Rs. 7,49,329. Thathameda and State land revenue, both show a satisfactory improvement. The deficit branches are "Salt" and "Marine," but these are unimportant items.

4. The following table shows the total actual receipts of the public treasuries of Lower Burma during the past ten years :—

Year.	Imperial and Provincial.	Local Funds.	Municipal Funds.	Total.
	Rs.	Rs.	Rs.	Rs.
1881-82	2,54,88,803	25,15,910	19,64,378	2,99,69,091
1882-83	2,59,91,542	30,59,166	17,54,976	3,08,05,684
1883-84	2,61,14,686	26,57,729	24,99,503	3,12,71,918
1884-85	2,42,78,984	24,63,539	17,93,228	2,85,35,751
1885-86	2,49,98,191	22,31,213	19,44,001	2,91,73,405
1886-87	2,89,15,325	27,66,951	23,12,056	3,39,94,332
1887-88	2,89,38,275	28,28,501	20,81,570	3,38,48,346
1888-89	2,79,25,558	26,54,352	22,63,122	3,28,43,032
1889-90	3,44,20,436	28,16,256	22,13,292	3,94,49,984
1890-91	3,73,16,777	29,72,064	22,62,335	4,25 81,176
1891-92	3,80,81 009	31,45,041	23,03,920	4,35,29,970
1892-93	4,20,69,835	32,61,556	23,60,252	4,76,91,643

Comparing the gross receipts of the year 1892-93 with the population of Lower Burma according to the census of 1891 the incidence of taxation amounted to Rs. 10·24 per head, of which the Imperial and Provincial share was Rs. 9·03, Local Funds Rs. 0·70, and Municipal Funds Rs. 0·51.

The incidence of Municipal taxation per head of Municipal population, excluding the inhabitants within the Cantonments of Rangoon, Moulmein, and Toungoo, was Rs. 4·47.

5. The average incidence in 1892-93 per acre of the total cultivated area in Lower Burma of—

(*a*) land revenue ;

(*b*) 10 per cent. cess on land revenue demand ;

(*c*) capitation-tax paid by the cultivating population, and

(*d*) export duty on rice

was Rs. 3·29 which is identical with that of the previous year. To this rate of Rs. 3·29 Land revenue contributed Rs. 1·77, cess Rs. ·18, capitation-tax Rs. ·51, and export duty on rice Rs. ·83.

6. The following table shows the actual receipts of the public treasuries of Upper Burma during the past five years:—

Year.	Imperial.	Local funds.	Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.
1888-89	75,25,126	2,21,480	5,21,660	82,68,266
1889-90	1,03,45,083	2,52,376	6,06,453	1,12,03,912
1890-91	1,12,86,965	2,76,488	5,55,855	1,21,19,308
1891-92	1,11,44,406	3,49,977	5,55,279	1,20,49,662
1892-93	1,08,93,117	4,08,537	6,63,922	1,19,65,576

The population of Upper Burma according to the census of 1891 was 3,063,426, of which 322,831 are persons inhabiting municipal towns. The incidence per head of the gross receipts of the public treasuries in Upper Burma is therefore Rs. 3·91, of which Rs. 3·55 represent the Imperial share, Rs. 0·14 Local Funds share, and Rs. 0·22 the Municipal share, but the incidence of purely Municipal income on the Municipal population was Rs. 2·06 per head.

PART I.

SECTION I.—AGRICULTURAL.

Rainfall and harvest.

7. The rainfall in Lower Burma was abundant and in most districts well distributed and the harvest generally was a good one, the final crop prospect report giving a higher estimate than in 1891-92 for eight out of the ten rice-surplus districts and the same as in that year in the other two. But in Sandoway, Thayetmyo, Mergui, and Tavoy, owing to the rainfall being badly distributed, the rice crop was somewhat deficient.

In the Akyab district the rainfall was abundant, but the rains in October were not quite suitable. Still, as in 1892, it was estimated that there was an 18-anna crop, and there can be no doubt that the harvest was a good one. In the Kyaukpyu district the rainfall was heavy and the harvest good, except in the Kyaukpyu township, where, owing to the rainfall being badly distributed, the crops were light, and throughout the Sandoway district the harvest was also somewhat short owing to the rain in October and November being below the average, but in the Arakan Hill Tracts the rainfall was abundant and the harvest good.

Both in Pegu and Hanthawaddy districts the rainfall was less than in 1891, but it was well distributed and the harvest in both districts was reported to be a 17-anna one, or considerably above average, but it is said that in Pegu the out-turn anticipated has not been realized.

In Rangoon Town the rainfall was 20 inches less than in 1891, but in this district the harvest is not of much importance.

For the first time for many years the Tharrawaddy district enjoyed good seasonable rain throughout, the rainfall in the north of the district being several inches heavier than it had been in recent years. The rainfall in the dry tract round Nattalin was ample, and there, as elsewhere in the district, the harvest was a good one, while throughout the Prome district the rainfall was well distributed and the crop an average one.

In Thôngwa and Bassein districts the rainfall was somewhat less than in 1891, but it was ample and well distributed, and, though the Commissioner is of opinion that a little more rain in October would have been followed by a heavier yield, still the harvest was above average in these two districts, whereas in the Henzada district the harvest was only an average one, though the rainfall was much above normal.

In Thayetmyo the rainfall was insufficient, and it is estimated that the paddy crop was but little over half a crop.

In Amherst the rainfall was normal, timely, and well distributed, except that the latter rains were somewhat light, and the harvest was an average one. In Shwegyin a normal rainfall was followed by a harvest that was above average,

due no doubt to favourable rains in October. In Toungoo there was a heavy rainfall and the crops in the plains were good, but the rains broke so early that some of the hill clearings were not thoroughly burnt and the harvest there was very short. On the other hand, in Salween district, where, as the Commissioner points out, the cultivation largely consists of hill clearings, there was a good harvest, notwithstanding the abnormal rainfall in the first months of the year.

In the Tavoy district the harvest was somewhat short owing to the rainfall not being well distributed, and the South-eastern township is said to have suffered from drought in spite of a rainfall of 178 inches.

In the Mergui district the rainfall was below normal and in the middle and at the close of the season not sufficient for the rice crop, which was below average.

8. No very serious calamities occurred in Lower Burma during the season. There was a certain amount of drought, some low-lying lands were flooded, in a few districts fever and other diseases were abnormally prevalent, the loss of cattle owing to rinderpest, anthrax, and other diseases was as usual in some places heavy, but still the cultivators did not suffer from any widely spread and remarkable calamities.*

Calamities of the season.

In Akyab and Kyaukpyu smallpox prevailed to some extent in parts of the districts. There were slight outbreaks of smallpox and cholera in Sandoway, and there was a good deal of sickness in the 2nd quarter of 1892 in the Arakan Hill Tracts.

No calamities occurred in the Pegu, Hanthawaddy, and Prome districts; but in Tharrawaddy the people suffered from various diseases to an unusual extent; the deaths from fever being 4,059 and from cholera 552. In this district too the sessamum crop was much damaged by an unexpected flood from the Irrawaddy.

In the Bassein district there were 840 deaths from cholera, and in Henzada 727 people died of the same disease, while Thôngwa was free from violent outbreaks of disease and all other calamities. In Thayetmyo the crop suffered from drought, but there were no other calamities.

In the Amherst district the fields were to some extent inundated in the Wagaru and Bilugyun townships at spring tides, but in Shwegyin there were no calamities. In the South-eastern township of Tavoy some damage was caused by drought, insects, and salt-water inundation; but no serious calamities occurred in Mergui. In the Salween district smallpox was prevalent and, as already remarked, untimely rain in Toungoo damaged the hill clearings.

9. The total area under cultivation in Lower Burma is given as 5,607,192 acres as compared with 5,114,690† acres in 1891-92. The increase is most remarkable in Thôngwa and Bassein, in which districts it is due both to survey and to increase of cultivation; and in Akyab, Pegu, Tharrawaddy, Amherst, Shwegyin, and Toungoo, in which it is for the most part due to new lands being taken up or fallows of late years being cultivated.

Increase or decrease of cultivation.

In the Akyab district the area under cultivation was 10,221 acres more than in 1891-92, the increase being in land under rice, and it is due to extension of cultivation generally. There is a small increase of cultivation in Kyaukpyu, Sandoway, and the Northern Arakan Hill Tracts.

In the Pegu district there was an increase in the area under cultivation of 53,591 acres, and the increase in the area under paddy was 52,814 acres, consisting of land newly taken up and of fields which were fallow the year before.

In the Hanthawaddy district there were 29,879 acres more under cultivation than in 1891-92 and the increase in the area under rice was 27,723 acres.

In Tharrawaddy there was an increase of 39,389 acres in the area under cultivation, of which more than half was due to the cultivation of fallows of preceding years, but the area of land newly cleared was also considerable.

The area under cultivation in Prome was 11,555 acres more than in 1891-92. There was an increase of 7,887 acres in the area under rice, due for the most part to fallows of last year being cultivated.

* Cattle-disease will be noticed later on in the report. | † Revised figures.

In the Bassein district, while the fallow area remained practically the same as in 1891-92, the area shown as under cultivation increased by 32,775 acres, the increase being due partly to more correct survey by the local Field-to-Field Survey Party and partly to extension of cultivation. The increase in land under rice in Bassein was 32,780 acres.

In Thôngwa the area shown as under cultivation is larger by 155,521 acres than the area of 1891-92, the increase being due in great measure to survey, but the area of new land was also large. The area shown as under rice was 719,785 acres as compared with 527,871 acres in 1891-92.

The area under cultivation in the Henzada district is shown as 30,983 acres larger than in 1891-92, but the Deputy Commissioner explains that this increase is largely due to land under dry weather miscellaneous cultivation having been included in this report, whereas it was excluded from last year's. The area under paddy increased by 11,319 acres owing to new lands being taken up.

In Thayetmyo the area under cultivation is shown as 40,502 acres larger than in the year before, the increase under paddy being 10,309 acres. The increase is no doubt due to a considerable extent to survey.

In the Amherst district the area shown as under cultivation was 44,848 acres more than in 1891-92, due largely to a decrease by nearly 15,000 acres in the area left fallow, but also to cultivation of lands newly cleared.

In Shwegyin there is an increase of 22,423 acres, and in Toungoo of 13,749 acres, in both cases due to general extension of cultivation. There was a slight decrease in the Tavoy district (279 acres) and an increase of 1,484 acres in Mergui.

Crops and produce.

10. The area shown as under rice cultivation in Lower Burma was 5,086,853 acres as compared with 4,648,921 acres in 1891-92, the increase, as already remarked, being, however, due in some cases to survey. The rice harvest is referred to in the first paragraph of this report.

In the Arakan division there was no great change in the area under crops other than paddy. The Commissioner thinks that the falling off of the area under surgarcane in Kyaukpyu is due to damage by wild pigs. In the Arakan Hill Tracts paddy, sessamum, and cotton are grown together in the taungyas. Paddy is the principal staple in Pegu, and the increase in area cropped was large and the crop good. In the Hanthawaddy district, where there are some very rich gardens in the higher lands unsuitable for rice cultivation, the area under garden cultivation shows an increase of 1,100 acres. In Tharrawaddy there was an increase of 34,906 acres of land under paddy, while as regards other crops other than paddy the area under sessamum shows a small decrease and the crop was a poor one. There was a small increase in the area under peas, while there were 4,901 acres under Miscellaneous food-crops, *i.e.*, vegetables principally, as compared with 2,866 acres in 1891-92, and the crop was an average one. In this district the area under orchards increased by nearly 700 acres, and the number of solitary fruit trees assessed by over 900. But the area under sugarcane was much lower than in the year before owing to low prices having prevailed, while the area under tobacco rose from 2,960 acres to 4,561 acres. In Prôme the area under sessamum was 3,214 acres, that under cotton 1,950 acres, and that under tobacco 2,203 acres as compared with 2,780, 2,377, and 2,236 acres respectively in the year 1891-92. Nothing is said in the district report about the crop gathered from these lands, nor about the outturn in the area under Miscellaneous food-crops, which is given as 38,278 acres.

In the same way no information is given in the Bassein report about the crops other than paddy, though there was an area of 28,526 acres under Miscellaneous food-crops.

In the Thôngwa district the area under dhani increased considerably, and it is expected that the area under this palm will continue to increase for some years. The increase in the area shown as under tobacco in this district is due to supplementary survey. There is a considerable decrease under miscellaneous food-crops, which, however, is not explained. In the Henzada district the area under sessamum was 2,077 acres, or a decrease of 327 acres as compared with the area shown for

1891-92. But there was a substantial increase in the areas under gram, other food grains, and miscellaneous food-crops.

In the Thayetmyo district there was an increase of 6,776 acres in the area under miscellaneous food-crops, and the area under sessamum was 29,217 acres, or an increase of 15,099 acres, and there was also a very satisfactory increase in the area under maize, gram, and cotton, but the larger area recorded in this district is to a great extent due to survey.

In the Amherst district there was an increase of nearly 40,000 acres in the area under paddy and of 5,288 acres in that under orchards. The orchards yielded fairly well, oranges and dorians being gathered in abundance. There was a decrease in the area under tobacco and sugarcane. In the Shwegyin and Toungoo districts there was no noteworthy change in the area of any crops, except paddy and other food-grains; the area under the former rose in both districts and that under the latter fell in Toungoo and rose in Shwegyin.

The cultivation of jute in Tavoy is increasing, the area in the year under review being 360 acres as compared with 320 acres the year before. The fruit season was not a good one in Tavoy, whereas in Mergui both dorians and mangosteens were plentiful, but in the latter district the area under orchards only shows an increase of 168 acres, and no remarkable change occurred in the area under other crops.

CATTLE.

11. The number of cattle registered as having died during the year was 48,355 as compared with 50,270 in the year 1891-92, the deaths from the three principal diseases being as follows:—

	1891-92.	1892-93.
Rinderpest	17,456	6,733
Anthrax	9,422	12,257
Foot-and-mouth disease	4,086	5,218

District details are shown in the statement on the next page.

Statement showing number of cattle that died during the year 1892-93.

District.	Number of full-grown buffaloes.	Number of full-grown oxen.	Number of young stock.	Number of cattle which died during the year 1892-93.					Causes of death, *i.e.*, number of cattle which died of							
				Buffaloes of any age.		*Oxen of any age.*		Total.	Rinderpest.	Anthrax.	Foot-and-mouth disease.	Debility.	Snake-bite.	Accident.	Other causes.	Total value of the cattle which died in the year.
				Male.	Female.	Bulls and bullocks.	Cows.									
																Rs.
Akyab	91,119	134,302	111,422	4,011	3,265	4,771	3,953	16,000	806	4,553	2,864	4,944	448	2,385	...	3,29,912
Kyaukpyu ...	21,238	46,045	41,094	391	490	742	853	2,476	350	530	371	558	226	441	...	35,663
Sandoway ...	16,503	9,980	13,142	206	355	177	237	975	47	53	54	216	35	270	300	17,691
Northern Arakan ...	90	1,230	141	...	...	6	10	16	...	...	...	...	...	16	...	291
Hanthawaddy ...	27,029	32,073	12,860	924	514	482	94	2,014	271	314	129	934	198	168	...	1,03,580
Pegu	55,844	51,233	18,060	2,015	999	1,346	111	4,471	926	545	37	2,208	350	405	...	2,14,692
Tharrawaddy ...	24,328	76,663	16,032	443	664	1,442	633	3,182	717	561	36	606	183	124	955	1,19,509
Prome	22,221	99,405	16,827	114	204	680	403	1,401	148	382	290	172	159	250	...	42,196
Thôngwa ...	40,862	32,356	26,912	400	305	254	87	1,046	203	366	40	283	79	75	...	55,715
Bassein... ...	36,276	36,490	29,259	1,930	1,640	1,116	689	5,375	2,037	2,248	437	417	65	171	...	2,72,134
Henzada ...	30,987	99,522	42,343	550	591	2,110	1,193	4,444	931	854	373	1,312	436	538	...	1,21,748
Thayetmyo ...	11,069	75,506	45,031	213	274	839	619	1,945	9	564	173	342	192	665	...	27,593
Amherst ...	36,662	78,705	53,249	518	209	529	360	1,616	126	393	172	583	173	169	...	32,641
Tavoy	15,031	5,987	16,205	190	166	69	81	500	8	31	25	199	91	146	...	7,552
Mergui	20,862	508	13,174	363	412	2	1	778	8	211	1	306	76	176	...	9,373
Toungoo ...	13,968	8,597	8,600	284	205	101	22	612	77	58	20	272	37	148	...	20,842
Shwegyin ...	31,704	29,629	12,538	571	562	280	91	1,504	69	594	196	317	142	186	...	65,075
Total ...	495,793	818,231	476,889	13,123	10,849	14,946	9,437	48,355	6,733	12,257	5,218	13,669	2,890	6,333	1,255	14,76,207

The total number of buffaloes and oxen in Lower Burma is given as 1,799,801 as compared with 1,683,414 in the year 1891-92, showing a net increase of 116,387, notwithstanding the fact that 48,355 head died, the difference being due to births and to imports from Upper Burma and Siam. The registration of cattle-deaths is no doubt improving. It is carried on by the village headmen and their books are inspected by Deputy Commissioners, Subdivisional and Township Officers, and officers of the Land Records Department when on tour.

The mortality of cattle was much heavier in the Akyab district than in any other in Lower Burma, the death registered being 16,000 as compared with 9,161 in 1891-92, but the difference is to some extent accounted for by better registration. There was only one Veterinary Assistant, but he did good work. There was no great loss from disease in Kyaukpyu and Sandoway, and cattle were as usual exported from these districts to Upper Burma and to Prome and Bassein.

Cattle-disease was comparatively light in Pegu and Hanthawaddy districts, but anthrax and rinderpest prevailed in August, September, and October in Pegu, while rinderpest was reported in Hanthawaddy in April and anthrax in September. The Veterinary Assistant in Pegu took no interest in his work, but the Assistant in Hanthawaddy worked energetically. In Tharrawaddy the number of deaths of cattle registered was 3,182 as compared with 4,852 in 1891-92, and there were cases of rinderpest in every month of the year, but the total number of deaths from that disease was only 717 and from anthrax 561. The Veterinary Assistant in this district did not exert himself and took little interest in his work. In Prome foot-and-mouth disease prevailed during the year, but no rinderpest or other contagious diseases were extensively reported. The Veterinary Assistant did excellent work in this district and in Upper Burma.

In the Irrawaddy division the cattle mortality was much heavier in the Bassein district than elsewhere, the number of fatal cases from rinderpest being 2,037 and those from anthrax 2,248. The two Veterinary Assistants treated 1,118 cases and their work was satisfactory. In the Thôngwa district the mortality of cattle was comparatively light, but this district has in former years suffered greatly from epidemics, and the Deputy Commissioner has drawn attention to the fact that one Veterinary Assistant is not sufficient for the district. In Henzada the mortality was somewhat high (namely, 4,444); though much less than in 1891-92, but the loss from rinderpest, anthrax, and foot-and-mouth disease was serious. The Veterinary Assistant treated 843 head of cattle. In Thayetmyo some 2,000 head of cattle died, there being 564 deaths from anthrax, but deaths from other contagious diseases were not numerous. The Deputy Commissioner makes no remarks about the two Veterinary Assistants employed in the district, but the Superintendent of the Civil Veterinary Department has reported that one of them has done good service and that the other neglected his duty.

The mortality of cattle in the Tenasserim division was not heavy, but there were a considerable number of deaths from rinderpest, anthrax, and foot-and-mouth disease in Amherst and Shwegyin. In the other districts there were no serious outbreaks of cattle-disease. The Veterinary Assistant in Amherst did not display sufficient energy. There are no Assistants in the other districts of the division, except Toungoo, where the Veterinary Assistant worked very well, and he has also been commended for his work in other districts to which he was temporarily posted.

During the year 3,421 head of cattle were imported from Siam to the Salween district as compared with 2,176 in 1891-92. Many thousands of bullocks passed through Toungoo from Upper Burma, while from Mergui and Tavoy buffaloes were shipped to Rangoon.

The Financial Commissioner is very glad to notice that the administration and organization of the Veterinary Department continues to improve. The Superintendent, Mr. Evans, has spared no pains to give the Government and the people a good return for the expenditure of the year. He has endeavoured, with a large measure of success, to infuse his own professional zeal into his officers, and small as his staff is he has accomplished a great deal of useful work. The annual loss in hard money suffered by the people by death of their plough-cattle from

preventible causes is still enormous. The Cattle Diseases Bill is nearly ready for submission to Government, and the Financial Commissioner trusts that the measure when approved may be passed into law with all reasonable despatch. Of its eventual benefit to the people there can be no room for doubt, and the people themselves wish the measure. When it becomes law veterinary operations will increase in scope and importance, because the segregation, which can at present only be desultorily carried out, will then be compulsory, inspection and detection of disease will be regular, and both prevention and cure will be in operation to protect the herds.

CATTLE-MARKETS.

12. There are no cattle-markets in the Arakan division nor in the Pegu district of the Pegu division. In the Hanthawaddy district there are two markets, the receipts in fees at which were Rs. 356, or Rs. 133 less than the expenditure. The Deputy Commissioner considers that from one point of view it is satisfactory that the receipts are not as high as they used to be, as formerly stolen cattle were largely passed on at these markets, whereas now the police inspect all cattle sold at the markets, and the Deputy Commissioner is confident that no passes have been issued for stolen cattle in his district. In Tharrawaddy the receipts from the nine cattle-markets were Rs. 3,882 as compared with Rs. 3,712 in 1891-92 and the expenditure was Rs. 1,759. Cattle thieves still make use of the markets in this district, it is believed. In Prome there were four cattle-markets, the fees received at which amounted to Rs. 7,236 as compared with Rs. 3,106 in 1891-92 and the expenditure was Rs. 1,347. As usual cattle were brought down from Upper Burma and Thayetmyo for sale in Prome and the other districts of the Pegu division. The Deputy Commissioner of Prome reports that the larger number of sales in his district is due to Upper Burma being quiet and to the present position of the cattle-market at Prome being appreciated by the people. In the Bassein district as in 1891-92 the expenditure on cattle-markets, of which there are five, was just covered by the receipts, and 2,175 animals were sold. The district report of Thôngwa contains no remarks on the cattle-markets of that district, of which there are two, though 1,084 head of cattle were sold at them, nor has the Deputy Commissioner made any reference to the cattle trade, which in a district which is being so rapidly developed is a matter of great importance.

In the Henzada district 8,278 head of cattle were sold at the six markets, and the fees amounted to Rs. 2,056, which exceeded the expenditure by Rs. 925, while in Thayetmyo at the two markets there were 20,895 head of cattle sold, the receipts amounting to Rs. 5,096 and the expenditure to Rs. 1,293. In 1891-92 there were 19,467 head of cattle sold, the receipts were Rs. 4,685 and the expenditure Rs. 933.

There are no cattle-markets in the Toungoo, Tavoy, Mergui, and Salween districts of the Tenasserim division. No particulars are given about the Amherst markets, but from the statement it appears that, though there were only three markets instead of five as in 1891-92, 10,617 head of cattle were sold at the markets in the year under report, the cost of maintenance being Rs. 600, while the fees realized Rs. 2,779. In Shwegyin there were four cattle-markets and the number of cattle sold at them was 2,427, or 679 less than in 1891-92. The fees realized amounted to Rs. 764 and the expenditure to Rs. 480.

PRICES.

13. The price of paddy was high at the beginning of the year (April 1892) in Rangoon and most parts of Lower Burma. It fell gradually towards the end of the rains and, when the grain of the harvest of December 1892 came to the market, prices were very much lower than in the early part of 1892 and there was no great change before the close of March.

In Akyab in April 1892 the price of paddy was Rs. 90—96 the 100* baskets, but later the price became fixed at Rs. 88. When the new grain came into the market in January 1893 the price fell to Rs. 84, but subsequently before the close of the year it rose to Rs. 88. In Kyaukpyu the price of paddy was considerably

* Nine-gallon, or 1⅛ bushel baskets.

higher than the year 1891-92, owing, it is said, to an outbreak of smallpox which prevented traders from going about. In Sandoway too the price of paddy was higher than the year preceding owing to the crop not being a good one. No remarks are needed on the prices of other articles in this division as there have been no changes of consequence, except in Kyaukpyu, where the price of salt has gone up, while the price of earth-oil has fallen. The price of plough-cattle in this district has risen owing to the demand in Upper Burma. The rise in the price of salt in Kyaukpyu is explained in Part II, section 3, of this report under Salt Excise Revenue.

The prices paid for paddy in Rangoon during the year were very remarkable, and the prices paid throughout the Pegu division and in some parts of the Irrawaddy division rose and fell with the prices paid at the principal seaport.

At the beginning of April 1892 the price of paddy in Rangoon was Rs. 138. In the middle of May it rose to Rs. 142, after which it gradually fell, being Rs. 130 at the end of May and Rs. 125 at the end of June. In July and August the price fluctuated somewhat between Rs. 120 and Rs. 130. In September it fell, and at the close of that month it was Rs. 101—106. At the end of October it had risen to Rs. 110—112, and in November it rose to Rs. 120, but there was not much business at the time. It fell steadily in December and the early part of January, before the close of which month it became fixed at Rs. 78, and after that there was no great fluctuation before the close of the year (March 1893), when the price was Rs. 76—79 as compared with Rs. 138 on the 1st April 1892. The great fall in prices is generally said to be due to the Rangoon merchants being able to combine successfully. In Bassein the price of paddy at the beginning of the year was Rs. 130—138. At the close of the month it was Rs. 120—135, but in May it rose to Rs. 145, but before the close of the month it had fallen to Rs. 120—145. At the end of June it was Rs. 130, after which there was not much change till September, when the price fell to Rs. 120 and later to Rs. 110, while at the close of October Rs. 90 only were paid. In January after the new harvest came in the price in Bassein was Rs. 80 and there was but little change before the end of March, when the price was Rs. 79. In the other districts of the Pegu and Irrawaddy divisions the prices of paddy fluctuated with Rangoon prices, the rates paid in Thayetmyo being higher than those paid in Rangoon for the most part owing to there being a local demand.

As compared with the price of paddy, that of other articles in the Pegu and Irrawaddy divisions is unimportant, and as a rule no explanation for the changes can be given. The price of firewood rose in Pegu owing to the tax levied on it. In Thayetmyo the price of earth-oil has fallen from Rs. 5 the maund to Rs. 1-8-0, owing no doubt to the fall of price at Yenangyaung in Upper Burma. In the Bassein district the price of gram and of sessamum have fallen, the latter owing, it is said, to gingelly having taken its place to some extent.

At Moulmein the price of paddy was very high in April 1892, namely, Rs. 138 the 100 baskets; and very high prices ranging from Rs. 120 to Rs. 150 continued to be paid throughout the Tenasserim division until the end of July. In August the price fell in Shwegyin to Rs. 105 and in Toungoo to Rs. 115, but it still remained Rs. 120 in Amherst and Tavoy and Rs. 145 in Mergui. In October the price in Toungoo rose to Rs. 130 owing probably to a demand for Upper Burma, but it fell generally towards the close of the month, when the Moulmein price was Rs. 110. When the new paddy came in in January 1893 the price in Moulmein was Rs. 85, in Shwegyin and Toungoo Rs. 90, in Tavoy and Mergui Rs. 100—110. Later the price in Moulmein fell to Rs. 78—80 and in Toungoo to Rs. 75—80, and in the railway towns of Shwegyin it was only Rs. 60—70, but in Tavoy it was as high as Rs. 130 and in Mergui as Rs. 120.

In Moulmein the price of firewood rose owing to the imposition of tax or rather, as the Commissioner points out, as soon "as its imposition was mooted." In Shwegyin the price of firewood rose for the same reason and in Salween the price of sugar rose owing to a demand for Karenni and the Shan States. In Tavoy the price of salt, which in the early part of the year was high, fell towards the close of the year, when the new season's salt came in. The price of firewood rose slightly in Mergui.

SECTION II.—LAND RECORDS.

District Surveyors and thugyis.

14. In most districts of Lower Burma District Surveyors and circle thugyis are not now appointed on vacancies occurring, the place of the former being in districts under supplementary survey taken by the Inspectors of Land Records, while for revenue collection the village headmen are generally to take the place of the circle thugyis; the land records, however, especially the land revenue-roll and its subsidiary registers and the maps, being prepared and kept up by surveyors specially appointed for the purpose. This new system is being introduced generally in Lower Burma as vacancies occur and a general scheme is being prepared under which the new charges are mapped out and all details fully arranged in anticipation of thugyiships falling vacant.

In the Akyab district, which is nearly all under supplementary survey, nine vacancies occurred and no new circle thugyis were appointed. In this district, it is said, that a "pretty large proportion of the thugyis are lazy and untrustworthy." However, in the unsettled circles the inspection of thugyis' measurements did not result in any large increase.

In Kyaukpyu district three circles became vacant, but in eight circles village headmen collected the revenue, receiving a commission of 7 per cent., while 3 per cent. was paid to the four surveyors who prepared the rolls. The circle thugyis are said to be a lazy, inefficient set of men in this district, and the supply of surveyors is believed to be insufficient. However, the Survey school now at Sandoway, where it is not appreciated, will probably be removed to Kyaukpyu shortly.

In Sandoway all thugyis are reported to have worked well; one circle became vacant and in it the village headmen were placed in charge of the collection of the revenue.

In the Arakan Hill Tracts three of the circle thugyis having retired 14 village headmen were appointed to charge of their circles.

All districts in the Pegu division, except Rangoon town, are under supplementary survey, and there are now no District Surveyors in those districts and as vacancies occur village headmen are taking the place of circle thugyis.

In the Pegu district most of the thugyis have passed the examination prescribed, but 10 are exempted, while five circles are temporarily placed under circle thugyis pending final arrangements for putting the headmen in charge. In Pegu the circle thugyis collected the revenue well, the whole of the demand made in the year having been collected before the close of the year, so that, as the Deputy Commissioner remarks, so far as his district is concerned, the headmen cannot surpass the circle thugyis in collecting revenue. The thugyis have also been submitting their reports more promptly.

In the Hanthawaddy district two vacancies occurred and in one case a new thugyi was appointed, but the system of collection of revenue by headmen is to be introduced now in the district. On the death of a thugyi a deficiency of Rs. 4,000 was discovered and the amount was paid up by the sureties. Five of the thugyis are exempted from examinations, but all the rest have passed. They are all, the Deputy Commissioner remarks, fairly competent and they have been efficiently supervised by the Township and Subdivisional Officers.

In the Tharrawaddy district there are three thugyis who have not yet qualified in surveying and are not exempted. There are now 29 circle thugyis, village headmen having been appointed in the place of thugyis in three circles. The thugyis collected their revenue promptly and worked well on the whole; but did not take sufficient interest in supplementary survey. The headmen newly appointed in the three circles collected the land revenue very quickly.

In the Prome district there are 50 circle thugyis as compared with 52 in 1891-92. Of these 26 are exempted from passing the examination in surveying and 21 have passed. Proposals for filling up vacancies by village headmen are under consideration. It is said that the thugyis have for the most part worked fairly well, except that as in Tharrawaddy they do not sufficiently attend to supplementary survey and further they are said to be on bad terms with their surveyors.

In Rangoon Town the circle thugyis were relieved of all work in connection with income-tax for which special thugyis were appointed. As in 1891-92 the eight circles remained in charge of seven thugyis. The Deputy Commissioner considers that the thugyis performed their duties in a satisfactory way. Their collections were promptly made and their general conduct was good.

In the Irrawaddy division there is supplementary survey in all districts now. District Surveyors are, however, retained in Thôngwa and Thayetmyo, in which districts there is still a considerable amount of survey work to be done outside the tracts under supplementary survey. The system of collecting revenue through village headmen instead of thugyis had not at the close of the year been introduced in any district of this division except Bassein, where one circle has been placed under village headmen. In Thôngwa the District Surveyors did good work in surveying fisheries and also checked areas in unsettled circles. One thugyi did good work and six were brought to the Commissioner's notice for doing fair work, whereas two allowed their circles to get into very bad order. Of the 40 thugyis in the district 13 have still to qualify in surveying.

There are 47 circle thugyis in the Henzada district, of whom 35 have qualified in surveying and the rest are exempted; some of the thugyis required no assistance from surveyors, and the 12 who are not qualified to survey assisted in preparing the revenue-rolls and other registers, while the rest of the thugyis took part in the field work. This is very satisfactory, especially as in two adjoining districts the thugyis do not take sufficient interest in supplementary survey.

In the Bassein district there are 47 circle thugyis. One circle has been placed under village headmen and in six circles thugyis were appointed to fill vacancies. Of the 47 thugyis 33 have passed in surveying and four, not being exempted, have still to pass. It is reported that many of the thugyis have serious faults and the really efficient ones are very few. Most of them have not paid sufficient attention to supplementary survey, and there has been much delay in the issue of grants of land, but on the whole the revenue has been collected more promptly.

The number of thugyis in the Lower Burma portion of Thayetmyo was 38, or one less than in the year 1891-92. It has been proposed to place the village headmen in charge of the revenue collections in 12 circles of which the thugyis have failed to pass the examination. The Deputy Commissioner remarks on the poor qualifications and unsatisfactory behaviour of many of the thugyis, and adds that there is only one really good thugyi in Myedè township. Supplementary survey was introduced in 21 circles this year. The circle thugyis rendered no assistance and indeed obstructed as much as possible. The Commissioner is of opinion that the Deputy Commissioner was not as vigorous as he might have been in dealing with this difficulty, and there can be no doubt whatever that, if the Deputy Commissioner had carefully supervised the introduction of the new system himself, seeing on the one hand that the thugyis were not unfairly treated and on the other that all disobedience or obstruction was promptly and severely punished, no difficulties need have occurred.

In the Tenasserim division there is at present no supplementary survey, but considerable progress has been made in substituting headmen for thugyis as revenue collectors, especially in Shwegyin. District Surveyors are generally employed in the division, but these appointments will gradually be abolished after the introduction of supplementary survey.

In the Amherst district nine circles have been placed under village headmen and proposals for carrying out the scheme in nine others are being prepared, the total number of circles being 102. Of the circle thugyis one was dismissed, one removed from his appointment, and one suspended. It is said that many of the thugyis in the district are very ignorant. In the Shwegyin district the thugyis all worked well. The District Surveyor checked the areas given in the revenue-rolls in 11 circles and was also usefully employed in marking out the boundaries of village lands in circles placed under village headmen. In the Toungoo district most of the circle thugyis are said to be competent men and to have worked well; two circles were broken up and placed under village headmen during the year. The District Surveyor did good work testing thugyis' measurements. The Deputy Commissioner of Salween is of opinion that the circle thugyi system cannot possibly be abolished in his district as the headmen are illiterate, but at

the same time it is difficult to find suitable circle thugyis. The District Surveyor appears to have worked well.

In Tavoy village headmen were entrusted with the collection of revenue in three circles. But the Deputy Commissioner reports that no surveyors were appointed to measure the new lands and prepare the revenue-roll. Few of the circle thugyis in this district are qualified surveyors and several are, in the Deputy Commissioner's opinion, incompetent, so that they will have to be removed. The District Surveyor was employed in checking thugyis' measurements and did good work. In the Mergui district seven circles were placed under village headmen, and surveyors were very properly appointed at the same time to measure new lands and to record changes and to prepare the revenue-roll. The headmen worked very well.

SURVEYS AND BOUNDARY DEMARCATION.

15. The following revenue surveys were in progress during the year under report :—

(*a*) Cadastral survey by No. 7 Party, Survey of India, in Amherst Shwegyin, Tavoy, and Mergui.

(*b*) Cadastral survey by local Agency under Mr. Clancey in Kyaukpyu, Sandoway, Akyab, Thayetmyo, and Bassein.

Demarcation work was carried on in Amherst and Shwegyin in circles which are to be taken up by No. 7 Party, and in Akyab, Kyaukpyu, and Sandoway to prepare the way for the local Field-to-field Party.

The demarcation work has not been altogether satisfactory. In some of the districts taken up by the local Field-to-field Party no Demarcation Officers were appointed, thugyis being simply ordered to demarcate, and they as a rule did not do all that was required, except where there was already a supplementary survey establishment in the district, in which cases the demarcation was sufficiently good. But even where Demarcation Officers have been appointed the work was not always well done. These officers are sometimes strangers to the districts in which they work and cannot always get the thugyis and village headmen to assist them as they should. It is of great importance that the demarcation that precedes survey should be carefully attended to, and the Financial Commissioner has taken steps to insure Boundary Officers (who are usually Deputy Commissioners or Settlement Officers) taking a sufficient interest in the demarcation work.

Survey of India Party.

Number 7 Party (Cadastral) of the Survey of India was working during the year in four districts of the Tenasserim division, namely, Amherst, Tavoy, Mergui, and Shwegyin. The boundary survey in advance was carried on in all four districts and the area completed was 811 square miles, the cost of this branch of the operations being Rs. 66,673. There were 896 square miles cadastrally surveyed in Amherst, Tavoy, and Mergui, containing a cultivated area of 251,184 acres. The cost was Rs. 1,27,301. There was also a sum of Rs. 8,067 spent on revision survey.

Survey by local Agency.

This was the fourth and last season of the survey by local Agency, and the party is now to be broken up as the programme has been carried out.

The larger portion of the work of the season was in Arakan, but Cadastral Camp No. I under Myoôk Maung San Dun had, in the first place, to finish off the traverse plots of Thayetmyo and Bassein districts, which had been prepared by the traverse section the season before. This work they completed at the end of January, when the camp was at once transferred to Kyaukpyu, where they found traverse plots ready and they started work on them without delay in the Myebôn and Kyaukpyu townships.

Cadastral Camp No. II under Myoôk Maung Tun started cadastral work in Sandoway early in December on the triangulation system owing to there not being any traverse plots yet ready. During the two months the camp was kept working on that principle in Sandoway 17 circles (two in part) were surveyed and nine circles were left incomplete when it was found advisable to move the camp to Ramree and Cheduba, where traverse plots had become available. In these townships it worked for the rest of the season, a detachment, however, being sent to Sandoway when traverse plots became available there. Camp No. I had also to do some

survey on the triangulation system in Kyaukpyu and Myebôn townships, where owing to sickness the preparation of the traverse plots was delayed. The Superintendent points out that it is very much better to supply the cadastral surveyors with traverse plots from the first than to work on the triangulation system. But it was not possible to conduct the necessary traverse work in Arakan in 1891-92 so that the plots could not be supplied for cadastral work during the first two months of the 1892-93 season. Under the circumstances, Mr. Clancey made the best arrangement he could, and appears to have done wisely in not reducing his cadastral establishment as a temporary measure. If he had done so he would certainly have failed to get the men together again for service in such a district as Kyaukpyu, and further he would have left a considerable amount of cadastral work over for 1893-94, which would not have been desirable as the party is to be broken up.

There has been, however, an area of 309 square miles left for cadastral survey in the Akyab, Kyaukpyu, and Sandoway districts, of which the traverse plots are ready, and arrangements for completing the cadastral work of this area in 1893-94 under the Superintendents of Land Records have been completed. The cadastral work of these tracts too would no doubt have been nearly completed had it not been that the monsoon burst so very early this season.

The cadastral surveyors found the demarcation of gardens, village-sites, pagoda lands, and other small plots very badly done in Thayetmyo and Bassein, but in Kyaukpyu and Sandoway this work was, except in the case of dhani gardens, well done owing to regularly appointed demarcation officers having the work under their charge, which was not the case in the other districts.

The cadastral work was more extensively checked this season than in former years, one Inspector being engaged for every 10 field surveyors instead of for 12 as hitherto. The Inspectors partalled 1,272 miles of linear measurement and check lines were run in all kwins except a few which contain jungle or water only. Of the kwins tested by the Inspectors 215 were re-tested by the Myooks and 47 by the Superintendent, when it was found that, except in two cases, the Inspector's work was well done. The Superintendent visited all the camps except that in Bassein more than once, while he paid four visits to No. I Camp, Kyaukpyu, and the Director inspected the field work in Thayetmyo.

The traverse section was working in Arakan throughout the season. It was under Mr. Haddock and Mr. Hardinge assisted by Maung Tha Byaw and Maung Shwe O.

It was arranged that Traverse Camp No. III under Mr. Hardinge was to survey Kyaukpyu, and Myebôn townships of Kyaukpyu district, and a part of Minbya township of the Akyab district, while Camp No. IV under Mr. Haddock was to undertake Ramree and Cheduba townships of Kyaukpyu district and all the tract that was to be surveyed in Sandoway. Traverse Camp No. III supplied plots to Cadastral Camp No. I regularly except for a time when sickness interfered with progress of work and Traverse Camp No. IV supplied plots to Cadastral Camp No. II without any hitch whatever.

The total number of theodolite stations fixed was 28,424, of which 20,486 were permanently marked with pipes or zinc tubes. The latter are not considered satisfactory by Mr. Clancey, who explains why it was necessary to resort to them, and it may be advisable to substitute clay cylinders or stones for them. This matter will be considered and the preservation of the marks will be attended to by the Superintendent of Land Records, who will shortly be appointed. A considerable number of survey marks was destroyed wantonly by the villagers, but this sort of obstruction was readily crushed by the Deputy Commissioner, Mr. Leeds, who acted vigorously.

During the season the area traversed was 1,803 square miles, while the area cadastrally surveyed was 1,346 square miles, of which 213 square miles is in Bassein, 261 in Thayetmyo, 738 in Kyaukpyu, and 134 in Sandoway. The total cost including estimated expenditure up to the end of the work is Rs. 2,11,054, of which the traverse survey cost Rs. 79,683, being at the rate of Rs. 44 per mile, as compared with Rs. 46 in 1891-92, while the cost of the cadastral work including holding-marking was Rs. 1,23,153 or Rs. 75 per mile as compared with Rs. 58 per

mile in 1891-92, the higher rate being, as explained by Mr. Clancey, due to the unhealthiness of the climate, to the average area of the fields being very small indeed, to a larger area having to be surveyed on the triangulation system, and to the country being difficult to travel in, and to distances being very great.

The area of land to be assessed as shown by the survey is 166,672 acres as compared with the thugyis' area of 110,074, an increase of 56,598 acres, which area would have been assessed at Rs. 83,801. The increase in area due to this year's survey is 51·42 per cent. and in revenue practically the same. The cost of this year's work will be repaid by the increase in revenue in less than three years.

The local Survey Party has been working now for four years, during the first two of which, however, the traverse plots were supplied by a Survey of India Party, No. 12. The surveys have been carried on in ten districts of Lower Burma. The traverse survey covered 5,677 square miles, of which 2,287 square miles were done by the Survey of India. The Local Party cadastrally surveyed 4,637 square miles. The cost of the work was Rs. 8,21,207 or, at the rate of Rs. 138 the square mile, the cost of the traverse work being Rs. 65 and that of the detail work Rs. 73.

The result of the four years' work has been that the area assessed has increased by 178,143 acres or 48 per cent., and the revenue, exclusive of cess, by Rs. 2,80,199 or 50 per cent., so that at a total cost of Rs. 8,21,207 the *annual demand* has been enhanced by Rs. 3,08,218 (including cess).

There is now no doubt about the success of this survey and the success is assuredly due in the first place to the officer in charge (Mr. Clancey), who has displayed signal ability, tact, and perseverance in accomplishing this great work. Mr. Clancey had in the first place to get his party together, for he had not even the nucleus of a party to start with. Certainly he was fortunate in obtaining the assistance of the Myoôks, who have done such good work, and of Mr. Hardinge, who has developed under Mr. Clancey's guidance into a capable officer, and later the assistance of Mr. Haddock, whose mature experience was of great service. But the rank-and-file were recruited here and there, many having passed the Survey schools no doubt, but few having had any extensive experience of practical work in the field, and the theodolite surveyors have been almost entirely trained after joining Mr. Clancey.

In the next place the Party had to work in several districts at one time, and within one district the detachments were often scattered about, the Survey of India had completed all the large open plains and the local Party has had to work in narrow valleys, in swamps, and in islands off the Arakan coast over which cyclonic storms swept as early as April. In the first and last seasons especially the party had to work in very unhealthy localities, and it must have been extremely hard to keep the men together under the circumstances. For having so successfully overcome these and many other difficulties Mr. Clancey deserves very great credit indeed.

Mr. Clancey acknowledges the good services of his Assistants. Mr. Haddock he describes as a "very capable, energetic, and valuable officer" who has "performed his important duties in a highly efficient and satisfactory manner." Mr. Hardinge has done "exceptionally good work, especially in the last two years, when he has held important professional charge." Mr. Clancey also records his opinion of the good work done by Myoôks Maung San Dun, Maung Tun, Maung Tha Byaw, and Maung Pyu Than, and also that of Maung Shwe O, Maung Lugyi, and others, of whose work a full account will be found in the Appendix.

Accuracy of the survey by local agency.

The accuracy of the survey by local agency has now been tested by supplementary survey. The Director of Land Records examined the survey in Prome, Thayetmyo, and Bassein districts during the year. In Bassein Mr. Wilson inspected a number of kwins which had been surveyed by the local Field-to-field Party under Mr. Clancey and he found that "the survey and holding-marking was good in all cases." He remarked of Wettigan kwin in Prome that it was "one of the kwins surveyed by Mr. Clancey's party and the survey is distinctly good although difficult." In Thayetmyo the Director found that the survey in two kwins was wrong, but elsewhere both the survey and holding-marking

done by Mr. Clancey's party was good. The Superintendent of Land Records in charge of Prome and Thayetmyo districts found that the maps prepared by the local Survey Party were very correct. One kwin, however, had to be re-surveyed.

Mr. Ford, the Superintendent of Land Records in Hanthawaddy, a Survey Officer of long experience, makes the following remarks about the correctness of the maps prepared by the local Survey Party :—

"During the field season of 1892-93 no fresh kwins in the three circles of Bawlè, Aingkalaung, and Myaungtanga were found to have been wrongly surveyed. Small errors were found, but these form a very small percentage of the work, perhaps not more than one field in a thousand being wrong. From my experience and the report of the testing by Inspectors, I should say that 97 per cent. of the work has stood the test thoroughly; in some cases fields that had not become permanent were surveyed as such, necessitating a re-survey, but the errors found in the year were of a minor nature and have been corrected by the thugyis."

The Superintendent of Land Records in Tharrawaddy reports that the inspection during the year has led him to consider that the work of the local Field-to-field Party in that district was good and the majority of the errors found were in holding-marking, *i.e.*, not in survey at all. In two kwins, however, the work was found to be inferior.

In the Henzada district the Superintendent of Land Records reports a few trifling errors in the interior details and some mistakes in holding-marking, but says that otherwise the survey was on the whole accurate.

The Superintendent of Land Records in Bassein (Mr. Beechey) reports that the survey work done by the local Party was very good in all but six out of 439 kwins surveyed. Regarding the survey of these six kwins the Superintendent makes the following remarks :—

"The surveys of seven holdings in one of them (the six kwins) was found to be absolutely fudged, necessitating a report to the Director and a re-survey of the kwin. The survey work in the remaining five kwins was found to be very carelessly done and such as to lead one to presume that the Inspectors' check lines, if any, had been most carelessly done if not fudged. However, the survey in these five kwins did not necessitate rejection of any of the sheets as the parts found carelessly done were corrected by the Land Records Department surveyors."

On this Mr. Clancey remarks that when the kwin above referred to was re-surveyed it was found that only three entire holdings were fudged, the remainder being well done.

RECORDS.

16. The records in possession of circle thugyis are on the whole well kept They are inspected and examined by Township and Subdivisional Officers and in some cases by Deputy Commissioners, but in circles under supplementary survey, where the records are more numerous and more valuable, the records are in most districts regularly inspected by the Superintendents and Inspectors of Land Records.

The Deputy Commissioner of the Pegu district (Mr. Fraser) deserves credit for his careful and systematic inspection of circle thugyis' offices. He inspected the offices in 23 circles and recorded in each case an inspection note, a translation of which is furnished to the thugyi. Every thugyi in the district has a portion of his house railed off as an office, and the condition of these offices is very good.

In the Hanthawaddy district the Superintendent did not visit any of the thugyis' offices during the recess as the surveyors were called into the headquarters of the townships. The Superintendent's office inspections in the dry weather were confined to "calling to obtain maps," the stock in hand being checked in only one case. In the Tharrawaddy district all records in thugyis' offices were inspected by the Land Records staff in the recess and were generally found to be in very good condition.

The records in thugyis' possession in Prome are reported by the Superintendent of Land Records to be in very good condition, but the rooms in which they are kept are not suitable, and their houses are thatched and often are quite close to other houses. However, the Prome thugyis are not so well off as those of Pegu and cannot afford to set apart such good rooms as offices.

In the Bassein district the thugyis' offices were inspected principally by the officers of the Land Records Department, but also by District Officers. They are

in good order and rooms have been set apart for the custody of the records. Four of the thugyis' houses were burnt and it is to the credit of the thugyis that in three cases all the records (except two maps) and other Government property were secured while the thugyis lost their own goods.

In the Thôngwa district the condition of the thugyis' offices is not yet satisfactory, but supplementary survey has not been established long in this district and improvement may be looked for.

The Deputy Commissioner of Henzada inspected thugyis' records as did his Subdivisional and Township Officers, and he certifies that they are well kept. The Superintendent reports that separate rooms are provided by thugyis for registers and maps and the thugyis take great care of Government property in their charge. In the Thayetmyo district but few thugyis have houses suitable for the custody of records. They are, however, comparatively a poor lot of men and, as in Prome, only gradual improvement can be expected.

In Akyab the records in thugyis' houses were inspected in many cases by the Deputy Commissioner and by the Subdivisional and Township Officers as well as by the Superintendent and Inspectors of Land Records. Still the Deputy Commissioner finds that their condition as yet is hardly satisfactory. In Sandoway the Deputy Commissioner found the records in good order.

The Subdivisional and Township Officers of Amherst inspected thugyis' offices and found them in fair order on the whole, but some of the records were not properly kept. In the Shwegyin district the thugyis' records were on inspection found by the Deputy Commissioner and his Subdivisional and Township Officers to be in fairly good condition, while in Toungoo these records are said to be in good condition, but it is not stated by whom that fact was ascertained. In Tavoy the Deputy Commissioner (Captain Cronin) reports that in many cases important registers had not been kept up by thugyis and in only one case did he find a proper room set apart by the thugyi for his office.

The revenue record-rooms at district headquarters have been in many cases inspected by the Financial Commissioner, the Commissioner of the Division, and by the Director of Land Records. It is generally found that these record-rooms are well kept and that the rules for arrangement and custody are followed, which shows no doubt that Deputy Commissioners carefully examine and supervise the record-rooms. Perhaps in some cases the responsibility of the Akunwun for the condition of the revenue record-room has not been sufficiently insisted on and orders will shortly be issued on this point. In Pegu, however, these records are examined once a fortnight by the Akunwun, and they are in good order.

The revenue record-room at Akyab was inspected by the Financial Commissioner and Director of Land Records, who were satisfied that it was well kept. The Commissioner of Arakan inspected the Sandoway record-room and found it in good order. In Kyaukpyu the Financial Commissioner found the records at headquarters still kept in a wooden building, but they are shortly to be removed to a masonry building.

In the Hanthawaddy district the Deputy Commissioner regularly inspects the record-room. The space at present available for revenue records at Tharrawaddy is insufficient, but a new building is being erected. This record-room was inspected by the Director of Land Records, who found it in good order. The condition of the records of the Rangoon Town district is now good. It is reported that the Grant volumes and the Transfer registers have been re-bound and that they are carefully arranged in the strong room. The office is under the immediate charge of the Akunwun, but is regularly inspected by the Deputy Commissioner (Major Temple), who has, the Commissioner writes, done much to bring his office into good order.

The revenue record-room at Bassein was inspected by the Financial Commissioner and by the Director of Land Records and found to be in good order on both occasions. The Deputy Commissioner inspected all the Subdivisional and Township revenue offices, except two, which were inspected by the Subdivisional Officer, and these offices were found to be in fair order. The revenue record-room at Henzada was inspected by the Commissioner and is visited and supervised by the Deputy Commissioner. The district record-room in Thayetmyo was inspected by the Financial Commissioner and found to be in good order. A new record-room is required and it is intended to provide for it in the budget for 1894-95.

The record-room at the headquarters of Amherst district was inspected by the Financial Commissioner and found to be in good order. The Commissioner remarks that there used to be delay in sending the records from Township and Subdivisional offices to headquarters, but that this is not now the case.

The records at headquarters of the Shwegyin district are reported to be in good condition, and those at subdivisional and township headquarters were found by the Deputy Commissioner to be in fairly good order.

The Toungoo record-room was inspected by the Commissioner and defects pointed out have since been corrected. The records at headquarters of Mergui were inspected by the Financial Commissioner, and their condition was not quite satisfactory, but they are reported to be now in good order, and in this district the records at township headquarters receive more attention than formerly, owing no doubt to all offices having been carefully and regularly inspected by the Deputy Commissioner. The Financial Commissioner inspected the record-room at Tavoy and found it to be in good condition.

LAND REVENUE-ROLL AND OTHER ANNUAL RECORDS.

17. The subject of the preparation of the revenue-roll and other annual records will be noticed firstly in connection with districts under supplementary survey and then in the remaining districts or portions of districts.

Supplementary survey.

The total area under supplementary survey in the year was 16,830 square miles as compared with 14,002 square miles in the year 1891-92, the following areas being brought under supplementary survey for the first time :—

	Square miles.
Prome	410
Bassein	391
Akyab	6
Thôngwa	1,741
Thayetmyo	280

The tract newly taken up in Thôngwa is that which was settled by Mr. Mathews in 1891-92, and in the other districts the new tracts are those surveyed by the local Field-to-field Party under Mr. Clancey in the same year.

Area assessed or held under temporary exemption and the assessments.

The area assessed or held under temporary exemption in the tracts that were under supplementary survey was 4,527,822 acres as compared with 3,707,252 acres in 1891-92, the area under paddy-land being 4,226,615 acres, and that under garden and miscellaneous 301,207 acres as compared with 3,473,560 and 233,692 acres respectively in 1891-92. The increase is due in some districts to larger tracts being under supplementary survey, but there has also been a very large increase in the area under cultivation.

In Pegu district the area assessed (or temporarily exempted) shows an increase of 37,331 acres owing to extensions of cultivation throughout the district generally, while the revenue demand rose by Rs. 3,30,611, of which Rs. 2,24,000 was due to the higher rate of assessment and the rest to extensions of cultivation and to a smaller area being assessed at the fallow rate of 2 annas the acre.

In the Hanthawaddy district there was an increase of 30,767 acres, which was for the most part in land under paddy. The assessment in this district rose from Rs. 12,28,652 to Rs. 12,77,742, the increases being due to gradual extension of cultivation.

In the Tharrawaddy district the area assessed or held under temporary exemption is 16,225 acres more than in 1891-92, the increase being largely due to grants made in the year (8,491 acres being granted). The revenue demand rose from Rs. 6,24,655 to Rs. 6,80,555 owing to the total area assessed being larger and to the area assessed at fallow rates being less than in 1891-92.

In Prome, with an increase of 410 square miles in the tract dealt with, the area occupied and assessed or held under temporary exemption is only 24,657 acres more than in 1891-92, the increase being due, it is reported, solely to new circles being brought under supplementary survey.

In the Bassein district the tract under supplementary survey rose from 2,603 square miles to 2,994 square miles, some of the circles surveyed by the local Field-to-field Party being included for the first time. The area assessed or

temporarily exempted was 662,878 acres as compared with 599,228 acres in 1891-92 or an increase of 63,650 acres in the tract under supplementary survey this year as compared with that in last year's tract. But after allowing for the area assessed by thugyis in 1891-92 in the tract now for the first time brought under supplementary survey it is found that the net increase in the area assessed or held under temporary exemption for the year is 38,767 acres.

This is due in the tract formerly under supplementary survey (where the increase is 21,737 acres) to extensions of cultivation, but in the circles newly brought under supplementary survey, in which the increase amounts to 17,030 acres, to errors in the assessments by the thugyis before regular survey.

In the Thôngwa district the area assessed or temporarily exempted in the tract under supplementary survey was 779,170 acres or 556,486 acres more than was under supplementary survey in 1891-92, in which year, however, the thugyis recorded an area of 357,959 acres in the circles which have since been brought under supplementary survey, so that the net increase in this year is 198,527 acres, of which 182,170 acres are in the tract newly brought under supplementary survey, and this increase is of course largely due to survey, but in the circles already under supplementary survey there was an increase of 16,356 due to extensions of cultivation.

In the Henzada district the increase of 25,922 acres is partly due to extension of cultivation, the area under paddy having increased by 8,733 acres, but the increase under Garden and Miscellaneous is largely owing no doubt to there having been a temporary decrease in the year 1891-92 of 12,710 acres in the area under such cultivation.

In the Thayetmyo district the area dealt with is 280 square miles with 49,892 acres occupied for purposes of cultivation. It is said that the thugyis' figures for previous years cannot be given, but it is estimated that the increase due to survey is approximately 30 per cent.

In the Akyab district the total area of the tract under supplementary survey was 6 square miles more than in 1891-92 and the area assessed or temporarily exempted was 502,901 acres as compared with 487,261 acres in 1891-92. The increase of 15,640 acres is mostly due to gradual extension of cultivation in all circles but two.

The total cost of supplementary survey in Lower Burma rose from Rs. 1,09,141 to Rs. 1,22,904, the increase being for the most part due to new tracts being taken in hand, for the increase in Bassein, Thôngwa, and Thayetmyo, in which districts tracts came under supplementary for the first time, was Rs. 13,919. In Pegu, Hanthawaddy, Prome, Henzada, and Akyab the expenditure was somewhat lower than in 1891-92, but in Thârrawaddy there is an increase of nearly Rs. 2,000, due to the Superintendent drawing a higher rate of pay than before and to abnormal expenditure on furniture and survey marks.

The cost of supplementary survey per square mile has fallen from Rs. 7-12-9 to Rs. 7-4-10 and the cost per acre of land assessed or temporarily exempted fell from 5·65 pies to 5·21 pies the acre, the rate in Pegu being only 3·59 pies, while in Thôngwa, a new and very difficult district, the cost was only 4·01 pies. The rate should be very low in Pegu, but it will be advisable not to attempt to lower the rate in Thôngwa, where there is a large amount of new land being taken up every year. The rate in Thôngwa would no doubt have been considerably higher if it were not that the operations in the tract recently taken up were only carried on for about half the year.

Land Records staff.

The Superintendents of Land Records were the same in number as in 1891-92 as no new appointments were made. The three probationers also remained unchanged, one of them (Mr. Wood) taking charge of Thayetmyo under the supervision of the Superintendent of Land Records in Prome, while the others were employed one in Prome and the other in Thôngwa.

There were 43 Inspectors of Land Records as compared with 38 in the year 1891-92, there being an Inspector appointed for Thayetmyo, an additional one for Bassein, and seven instead of four in Thôngwa. The following table gives the number and salaries of each class of official connected with the supplementary survey:—

Statement showing the number and salary of each class of official connected with supplementary survey.

District.	Area of tract under supplementary survey.		Salaries of Superintendents.	Inspectors.				Thugyis.				Thugyis' Assistant Surveyors.				Remarks.
	Gross area.	Area assessed or held under temporary exemption.		Number.	Salary.	Average area of tract under each Inspector.	Average area assessed or held under temporary exemption under each Inspector.	Number.	Average annual earnings.	Average area of circle.	Average area assessed or held under temporary exemption in each circle.	Number.	Salary.	Average area of tract under each surveyor.	Average area assessed or held under temporary exemption under each surveyor.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Sq. m.	Acres.	Rs.		Rs.	Sq. m.	Acres.		Rs.	Sq. m.	Acres.		Rs.	Sq. m.	Acres.	
Pegu	2,019	829,359	450	4	60—100	505	207,340	38	2,630	53	21,825	59	19,864	34	14,057	
Hanthawaddy ...	1,818	581,482	500	4	60—100	454	145,370	37	2,024	49	15,716	36	15,890	50	16,152	
Tharrawaddy ...	1,211	366,069	250	4	50—80	303	91,517	27	1,349	45	13,558	44	14,029	28	8,320	
Prome	1,676	318,420	300	4	60—80	419	79,605	58	545	29	5,490	40	14,234	42	7,960	
Bassein	2,994	662,878	350	9	50—100	333	73,653	42	1,347	71	15,783	70	24,810	43	9,470	
Henzada	1,785	437,651	200	5	50—80	357	87,530	51	1,052	35	8,581	41	15,255	44	10,674	
Akyab	1,845	502,901	225	5	50—100	369	100,580	66	955	28	7,620	52	22,137	35	9,671	
Thôngwa	3,202	779,170	225	7	50—80	457	111,310	40	2,407	80	19,479	42	19,403	76	18,552	
Thayetmyo ...	280	49,892	...	1	60	280	49,892	21	517	13	2,376	15	1,608	19	3,326	
Total ...	16,830	4,527,822	...	43	...	391	105,298	380	1,377	44	11,915	399	147,230	42	11,348	

There are now 399 circles under supplementary survey in Lower Burma, but there are only 380 taikthugyis in those circles. The difference is owing to thugyis in some cases having charge of more than one circle, but also to village headmen being placed in charge of the collection of revenue instead of circle thugyis when vacancies occur. Of the circle thugyis 237 have qualified in surveying and 199 actually took part in the preparation of the maps and registers.

In the Pegu district there are ten thugyis out of 38 who have not passed in surveying. The qualified thugyis surveyed 135 kwins, doing three or more each, but it is said that the taikthugyis did not do their work so well as last year, and the thugyis generally made over as much of their work as possible to their surveyors, who as a rule worked well. The revenue-rolls were punctually submitted.

In the Hanthawaddy district there are five thugyis out of 37 who have not passed the examination in surveying. The revenue-rolls were submitted punctually, but the work had been somewhat hurried over and many kwins had to be re-visited.

In the Tharrawaddy district out of 29 thugyis there are 20 qualified surveyors, of whom 18 took part in the supplementary survey and finished 95 kwins. Their work, though better than last year, cannot be called good. The surveyors have been somewhat careless owing, it is said, to the fact that circle thugyis are not to be appointed in future, so that surveyors have not the same prospect of promotion to thugyiships as before, and some of those who worked as surveyors when they could look forward to becoming circle thugyis have now become traders. However, it is not likely that there will be any insufficiency of surveyors in the coming season. The revenue-rolls were late in seven circles in this district owing, except in one case, to the instructions about fallow assessments being issued somewhat late. However, these instructions were carried out in full, all rolls were submitted in duplicate for the first time, and the revenue was collected in good time.

In Prome out of 50 thugyis only 10 took part in the survey work and only two did well. Nothing is said of the conduct of the surveyors, except that two were removed and eight were fined. The rolls were punctually submitted, but their preparation was in some circles hurried on by a most injudicious and uncalled for order of the Subdivisional Officer of Prome, and the Director had to bring the matter to the notice of the Financial Commissioner.

In the Bassein district out of 47 thugyis 33 are qualified surveyors, but only 22 took part in the survey, while seven deliberately disobeyed the orders that they were to do so. Only three thugyis are reported to have done really well, and with very few exceptions they were indifferent and gave but little assistance. The surveyors too did not work so well as formerly knowing, it is said, that there were no others available if they were removed. The revenue-rolls were punctually submitted except in two circles which were newly brought under supplementary survey and the maps for which were not received in time.

In Thôngwa out of 40 thugyis 26 are qualified surveyors and they were ordered to survey at least five kwins each, which they did. Ten thugyis are said to have worked well, while the rest were indifferent and negligent. The general conduct of the surveyors was not satisfactory; many of them were very careless and serious errors were found in their surveys, and only nine are said to have done really well. At the same time it is pointed out that these surveyors had a very large amount of land newly taken up to deal with and the increase in the area assessed is very high. The revenue-rolls of all circles were punctually submitted, except in one case, which was partly owing to the maps being received late and partly to the thugyi obstructing operations.

In the Henzada district out of 47 thugyis five managed their circles without the assistance of surveyors and the Superintendent considered their work satisfactory. Thirty-seven thugyis took part in the survey and the others assisted their surveyors. Eleven of the surveyors are said to have worked well, but 12 were punished and they still are in many cases careless. Revenue-rolls were punctually submitted.

In Thayetmyo the introduction of supplementary survey was not well arranged, and it is hoped that the Deputy Commissioner will see that in the coming season there is no repetition of what occurred in 1892. The Superintendent

reports that the thugyis gave their surveyors absolutely no help and indeed "deliberately went out of their way to obstruct the work. They took no notice "whatever of orders issued by the officer in charge of the Supplementary Sur-"vey." The surveyors, however, worked well, considering the difficulties with which they met and all the revenue-rolls were submitted in good time except those of three circles, which were a few days late.

The Commissioner makes the following remarks on the introduction of supplementary survey in Thayetmyo:—

"The thugyis should have been promptly taught to accept the inevitable instead of being lightly fined. The Deputy Commissioner should not have contented himself with asking for assistance in getting out of his difficulties and endeavouring, as he did, to divest himself completely of responsibility. He could probably have done a good deal to allay the feeling aroused against the survey. In the face of active obstruction on the part of thugyis and indifference to inspection on the part of District Officers, I can scarcely congratulate the Deputy Commissioner and his staff on the helpful nature of the services rendered by them."

The attitude of the thugyis in Thayetmyo is most unsatisfactory, and it is unfortunate that the Deputy Commissioner failed to put down the obstruction at once. Mr. Campbell failed in a very important duty in not promptly suppressing the barefaced insubordination of the thugyis, and the Financial Commissioner hopes that the Commissioner's warning will have a good effect. Supplementary survey is to be introduced for the first time into four or perhaps five districts this year, and it is hoped that the Deputy Commissioners of those districts will understand that they are responsible for proper arrangements being made and carried out. They are provided with competent Superintendents, who supervise the survey; but, if thugyis are allowed to set at naught the authority of the Superintendent and Inspectors, no good progress can be looked for.

In Akyab six thugyis out of 63 managed their circles without assistance, but only four others took part in the supplementary survey. Seven surveyors are mentioned as having done good work, but it was necessary to punish many of the others. The Superintendent takes pains to persuade the young boys on passing out of the Survey school to undergo some further practical training. He has induced several to go out in the district and join other surveyors while waiting for vacancies.

Conduct of the Inspectors.

The conduct of the Inspectors has steadily improved. When a Director of Land Records was first appointed the amount of work done by the Inspectors was in many cases quite inadequate and often badly done. No doubt one or two of the Superintendents required them to proceed systematically and to inspect a sufficient quantity of work, but this was not always the case even when Superintendents were men of standing and experience.

The inspection of the field work is the most important part of the Inspector's duty, and steps are now taken to insure (*a*) their checking the work in a sufficient number of kwins, (*b*) the proper selection of the kwins for inspection, and (*c*) a sufficient amount of inspection in each kwin; for it is no advantage to have a large number of kwins checked if they are kwins in which the work is easy and extensions are few. Now there has been on the whole a sufficient amount of sound inspection, all three points above referred to having been carefully attended to.

In all the 43 Inspectors checked 4,560 kwins as compared with 3,449 kwins checked by 38 Inspectors in 1891-92, the average number of kwins checked by an Inspector being 106 as compared with 91 in 1891-92.

In the Pegu district all the Inspectors checked a large number of kwins and their work was good, except in the case of one, who failed to give satisfaction, though he tried to do his best. In Hanthawaddy too a large number of kwins was checked and only one out of the four Inspectors failed in his duty. He was reduced.

In Tharrawaddy the number of kwins checked rose considerably. Three of the Inspectors worked hard and the fourth was in bad health. This is a very satisfactory change in Tharrawaddy, where the Inspectors used to be notorious for neglecting their work.

In Prome one Inspector worked very well, the work of two was fair, but it was necessary to reduce the fourth, who neglected his duty.

In Bassein, where the work of the Land Records staff has improved immensely, eight Inspectors checked 1,020 kwins as compared with 809 checked by the same number in 1891-92. The ninth Inspector lately appointed checked 22 kwins. In the year 1889-90 the seven Inspectors checked only 268 kwins, so that in this respect the change is very great. The quality of their work has been satisfactory throughout the year.

In Thôngwa the number of kwins tested by Inspectors was 516 out of 1,315, or very much less than half. This is not sufficient. Further, the quality of the work was not good, for errors were found in the kwins which had been inspected by three of the Inspectors. Now that the local Field-to-field Survey Party is to be broken up, there will be numbers of first class surveyors available and such Inspectors as still persist in neglecting their duty should be replaced by competent and willing men. However, it is satisfactory to know that at least one Inspector in this district works really well.

In Henzada the Inspectors are now being treated with too much clemency. Where an Inspector who is described in the district report as "an entirely useless man," whose "work is most unreliable," is retained, there can be only one result, and the work of the district will certainly deteriorate. If this does occur the Deputy Commissioner will be responsible, as the Director has given him ample warning. Two of the Inspectors in Henzada have, however, done well.

In Thayetmyo the Inspector fortunately worked very well indeed or the thugyis' obstruction would have led to still more serious results.

In Akyab the Inspectors checked more than half the kwins, all except one inspecting over 100 kwins. All the Inspectors in this district have worked well. The Superintendent (Maung Tha Do Pru) keeps them well in hand.

While the field work is no doubt the most important there is much to be done in the recess which requires careful attention. The revision of the area statements especially is a most important work. Then it has been discovered that in the course of time the areas of holdings as given in the revenue-roll differ somewhat from those got by taking out the areas from the maps and the area statements. The correction of such errors is heavy work, but it is being steadily attended to.

Superintendents and probationers.

The Superintendents and probationers checked 992 kwins as compared with 769 in 1891-92. The Superintendent in Bassein checked 161 kwins, many of which were doubtless small, still it was necessary to examine them. Mr. Beechey has certainly done a good year's work and he deserves credit for the improvement he has effected in the Bassein district, which is very marked. Mr. Munro has also had a difficult task to perform in Thôngwa and he has done all that could be expected of him. His establishment is not yet in first-rate order, but he himself has worked very well, as has the probationer who assisted him Maung Pe Maung. The Financial Commissioner considers that these two officers have acquitted themselves very creditably. The work in both districts is arduous and complicated and demands a deal of personal labour. Mr. Munro in Thôngwa was occasionally saddled with an undue amount of responsibility in the land administration, especially with respect to grant work. Deputy Commissioners must remember that Superintendents of Land Records are not Judicial Officers. Mr. Palmer in Tharrawaddy had a very heavy season's work and deserves credit for having at last induced the Tharrawaddy Inspectors to see that it was necessary either to work hard or to retire. These are the three Superintendents who during the year have had the best opportunity of distinguishing themselves and they have all shown that they are capable men and have not spared themselves. In Pegu, Hanthawaddy, and Akyab the Superintendents also worked very well. The Deputy Commissioner of Pegu reports that Mr. Torrens "worked hard" and "the result is more inspection and thoroughness of work by his subordinates." The Deputy Commissioner of Akyab (Mr. Irwin) who has always taken a keen interest in supplementary survey, writes of his Superintend-

ent Maung Tha Do Pru that he "has performed his duties with zeal and "energy. He has a thorough grasp of his work and does it well."

Inspection of supplementary survey by Deputy Commissioners, and Subdivisional and Township Officers.

No great improvement has taken place in the amount of inspection work done by Deputy Commissioners, and Subdivisional and Township Officers in the year under review. In 1888-89 the Deputy Commissioners of the seven districts then under supplementary survey checked the field work in 115 kwins. In 1889-90 the number rose to 123. In these seven districts the Deputy Commissioners in 1891-92 checked 187 kwins, but in the year under review only 101 kwins. The Deputy Commissioners of Hanthawaddy, Thôngwa, and Thayetmyo did not check any field work at all. The amount of field inspection done by most Subdivisional and Township Officers is insufficient. The Subdivisional Officers of Thôngwa tested on the average six kwins each, and the nine Township Officers tested only nineteen between them. From the annual report of Thayetmyo it appears that the Subdivisional and Township Officers did no testing at all. The Myoôk of Thayetmyo, however, distinguished himself by re-surveying some holdings and reporting that the areas were wrong. On examination, however, it was found that the survey was right and his areas were quite incorrect. The Deputy Commissioner of Hanthawaddy did not check any kwins this year. This is said to be due to changes of officers. If Mr. Macrae had remained in charge throughout the year, he would certainly have checked the work with his usual zeal, for both in 1890-91 and 1891-92 the number of kwins checked by him in this district was far in excess of that checked by any other Deputy Commissioner in Burma Pegu has the best average of inspections, namely, Deputy Commissioner (Mr. Fraser) 26 kwins, Subdivisional Officers 26 each, Township Officers 20 each. It was Mr. Fraser's good example that made the difference in this case no doubt, but in Bassein, while the Deputy Commissioner inspected 27 kwins, the Subdivisional Officers visited only 11. In Prome, Henzada, and Akyab the Subdivisional Officers did well. The Township Officers' average was poor in Tharrawaddy, although in that district three of them have been relieved of all civil work, but in Hanthawaddy, Prome, Bassein, Henzada, and Akyab the Township Officers did very fairly well.

Inspections by the Director.

The Director inspected the work in all the districts under supplementary survey. In Pegu he found that the field work was fairly correct and better than last year. He noticed that the areas given in the revenue-roll did not in all cases agree with those got from the map and area statements. The office generally was in good order, but some errors were found in area statements and grant registers.

The Hanthawaddy headquarters office was found by the Director to be in good order and the field work in the kwins he inspected was on the whole good. One Inspector was found, however, to have neglected his duty, having omitted to check extensions.

In Tharrawaddy the office was on the whole found to be in good order, but some errors were found in the grant registers.

The office at Prome was found to be in very good order. The field work was found to be in "Wettigan circle distinctly bad," in one circle good, and in the others fair. The Director made the following remarks :—

"I am only surprised that I found any correct work at all, as the Subdivisional Officer of Prome and the Township Officer issued orders to the thugyis to have all revenue-rolls submitted by the 31st December. It is physically impossible for any *taiksayè* or any other person in a circle like Wettigan to do the work properly in this time."

The Director found that the Supplementry Survey Records at Bassein were well arranged, but the balance of instruments as shown in the stock book did not agree exactly with the stock in hand and some of the grant registers were irregularly kept. The field work generally was good and the Director recorded that "Mr. Beechey deserves credit for the general good condition of the work in his district, which from a supplementary survey point of view is a very difficult one."

The Director found the office at Henzada in good order, but some errors were noticed in area statements, and grant registers were not properly kept up. The field work in the district the Director found to be inferior and the work of

two Inspectors distinctly bad. It was found that the areas of holdings as given in revenue-rolls did not agree with those got from the map and area statement.

In Thôngwa the Director found that the work in the tract newly taken up was good on the whole and added that it reflected great credit on Mr. Munro, the Superintendent. But two of the Inspectors were not nearly careful enough.

The field work in Akyab was found by the Director to be very fair and, considering that the crops were still on the ground, as good as could be expected.

The Financial Commissioner desires to record his appreciation of the care and pains bestowed by Mr. Wilson, the Director, on the Land Records Work. The duties of the Director when thoroughly performed demand much personal labour and also exposure. Mr. Wilson has never spared himself in his hard work and has set an example to his large staff, which will assuredly have its effect in stimulating them to greater efficiency.

Permanent survey marks.

The total number of permanent survey marks in the tract under supplementary survey in Lower Burma is 190,680. Of these 99,431 were visited during the year, 7,321 were reported to be missing, and 10,314 were found broken, and of those missing or found broken 11,796 were replaced. Except in Henzada and Thôngwa the marks missing or found broken are being promptly replaced and this work should be attended to in those two districts.

The work of protecting these marks is on the whole being steadily proceeded with. It was found necessary to postpone it in Thôngwa, which was very unfortunate, as it will give much more difficulty hereafter than would have been the case if it had been promptly attended to from the first.

Necessity for re-survey at time of settlement.

The Superintendents in Pegu and Hanthawaddy report that no kwins will require re-survey at the time of settlement as the supplementary survey is bringing the maps fully up to date in all cases.

It is, however, estimated that the following areas will have to be re-surveyed in other districts :—

District.	Number of kwins.	Area. Square miles.
Bassein	3 ...	1·42
Henzada	50 ...	80·02
Akyab	143 ...	47·17

All Superintendents who now report that kwins will require re-survey at the time of re-settlement should next year re-consider their estimates after perusing paragraph 13 of the Director's report for the year 1891-92, and they should explain fully why the Land Records staff cannot deal with these kwins.

Land revenue-roll and other records in districts not under supplementary survey.

In the circles which have not come under supplementary survey the land revenue-rolls are punctually submitted. This is only natural as they are comparatively simple and the serious errors which are almost invariably found at the time of cadastral survey show that circle thugyis in unsettled districts take no pains whatever to record accurately the areas liable to assessment. It cannot then be said that the rolls are correctly prepared, nor that they are fully checked, but this is hardly possible where there are no maps. The areas have in some cases been tested by the District Surveyors and the rolls have been examined by Subdivisional and Township Officers, but it has been found by experience again and again that this does not insure accuracy where there has been no regular survey. The area which has not come under supplementary survey is fortunately being very rapidly narrowed.

No doubt these revenue-rolls * are carefully examined by Akunwuns and sometimes by Township Officers and the columns are correctly totalled and the revenue demand is accurately calculated on the area as stated by the circle thugyi, and to this extent in most districts the rolls are properly checked, but as the foundation of the whole assessment in these unsurveyed circles, namely, the area for assessment is well known to be incorrect, it cannot be claimed that the

* The Directions state very clearly that the Capitation-tax rolls are not to be noticed in this section and yet several Deputy Commissioners discuss the preparation of these rolls in this part of their district reports.

rolls are accurate, except in Rangoon Town district in which the error in area is no doubt very small indeed.

TRANSFERS OF LAND AND PARTITIONS.

18. The total area of land sold in Lower Burma in the year was 280,291 acres as compared with 263,686 acres in 1891-92, while the area transferred by gift was 16,828 acres and on succession 27,944 acres.

The area of land sold in the different divisions was as follows:—

District.	1891-92.		1892-93.	
	Acres.	Rate per acre.	Acres.	Rate per acre.
		Rs.		Rs.
Arakan	20,143	7·0	19,981	5·6
Pegu	162,579	15·4	163,878	15·2
Irrawaddy	66,134	11·4	69,901	11·5
Tenasserim	14,830	2·9	26,531	10·2
Total ...	263,686	10·9	280,291	12·4

In the Akyab district the purchasers of paddy-land were principally cultivators. The selling rate rose from Rs. 11·39 the acre to Rs. 12·97.

In the Pegu district the area sold was 97,572 acres and most of this land is passing from Burmese cultivators into the possession of Chetties, other natives of India, and non-agricultural Burmans. The Commissioner, whose remarks are quoted in the Appendix, considers that this is a very serious matter. In the Hanthawaddy district the area sold was 36,048 acres as compared with 32,293 acres in 1891-92. In Tharrawaddy the area of land sold was nearly the same as in 1891-92, but the rate per acre rose from Rs. 20·73 to Rs. 22·86.

In Bassein the area sold fell from 30,331 acres in 1891-92 to 22,132 acres in the year under review. The land sold in this district passes to a great extent into the hands of money-lenders, but the Commissioner remarks that with Karens this is not the case to any extent. The Commissioner believes that in Thôngwa speculators are acquiring an interest in land, and he suggests that a "remedy "may lie in giving advances to needy Upper Burman cultivators to prevent "their having to borrow at starting" from money-lenders. The Commissioner of the Irrawaddy Division will no doubt, when the time comes, ask for a large allotment for agricultural loans.

In Henzada land sold passes, it is said, principally into the hands of other cultivators, which is also the case in Thayetmyo. In the former district the area sold rose from 10,782 acres in the year 1891-92 to 13,277 acres.

In Amherst the area of land sold rose considerably. The purchasers are in most cases natives of India who, however, are cultivators. In the Toungoo district, on the other hand, Natives of India have not acquired land as yet to any extent.

The total area of land mortgaged in Lower Burma during the year was 112,747 acres as compared with 63,326 acres in 1891-92, and the sum for which it was mortgaged was Rs. 19,34,281 as compared with Rs. 10,71,419 in the year 1891-92. The area of land previously mortgaged which was redeemed during the year was 49,660·44 acres as compared with 35,152·82 acres in 1891-92. In Prome, while the area mortgaged in the year fell from 6,515 acres to 4,750 acres, that redeemed rose from 1,083 acres to 3,116 acres owing no doubt to the harvest being a good one. In Bassein in the same way the area mortgaged was less and that redeemed more than in 1891-92.

TENANT OCCUPANCY.

19. The total area sublet to tenants during the year in the Arakan, Pegu, and Irrawaddy divisions was 772,245 acres as compared with 722,954 acres in the year 1891-92. The area sublet and rents paid were as follows:—

	Area sublet in acres.		Incidence of rent per acre.	
	1891-92.	1892-93.	1891-92. Rs.	1892-93. Rs.
Arakan	61,146	62,554	5·90	6·58
Pegu	396,697	420,240	8·32	6·56
Irrawaddy	265,111	289,451	7·31	6·23
Tenasserim	No statistics yet available.			

It will be noticed that in the Pegu and Irrawaddy divisions the incidence of rent per acre fell, but this was owing to rents being paid in produce and the price of paddy was lower in 1893 than in 1892, but in Akyab in 1892-93 the incidence of rent was Rs. 6·75 as compared with Rs. 6·49 in 1891-92. On the other hand, garden land was let in this district at a rate of Rs. 5·80 the acre against Rs. 6·57 in 1891-92.

In the Pegu district the area sublet was 271,836 acres as compared with 246,185 acres in 1891-92, the landlords being in many cases Rangoon money-lenders who are buying up the land.

In the Hanthawaddy district the area sublet was 90,533 acres or 3,541 acres less than in 1891-92. In Tharrawaddy the area sublet was 45,038 acres, or 2,875 acres more than in 1891-92. Owing to prices of produce being lower the money rates of rent fell considerably. In Thayetmyo the average land sublet fell somewhat owing, it is said, to a succession of bad seasons which made cultivators careful about taking land in this district.

The Financial Commissioner has read the remarks and figures contained in paragraph 12 of Mr. Hall's interesting note on sales, transfers, and rents, dated the 4th September last. It is clearly shown there that rents in the areas selected for examination vary inversely with the period of occupancy, that is to say, the longer the occupancy the lower the rent; the shorter the occupancy the higher the rent. This is intelligible and reasonable and shows that a rent basis for revenue rates should be very carefully scrutinized and that only the comparatively permanent tenancies should be used as indices to fair rent values.

GRAZING-GROUNDS.

20. The following table shows the number and area of new grazing-grounds reserved during the year under review in each district in Lower Burma in which new reserves were taken up and also the area of grazing-ground formerly reserved but thrown open for cultivation in the same year:—

District.	New grazing-grounds reserved.		Grazing-grounds formerly reserved now thrown open.
	No.	Area.	Area.
		Acres.	Acres.
Akyab	23	2,459	*
Pegu	4	4,099	100
Hanthawaddy	...	...	434
Bassein	13	1,563	683
Thôngwa	93	12,874	...
Henzada	21	2,553	...
Amherst	2	243	...
Shwegyin	11	3,828	† 129
Tavoy	57	14,324	...
Total ...	224	41,943	1,346

The number and extent of encroachments on reserved grazing-grounds are very serious. Prosecutions are instituted, but the fines imposed do not appear

* Two grazing-grounds abolished; area not given. | † Decrease on re-measurement.

to deter offenders. There is in some cases perhaps a tendency to throw open grazing-grounds too readily. Now these grazing-grounds were in most cases selected with very great care, and the Settlement Officers before making their recommendations about the reserves held local enquiry and inspected the circles in a way that probably no officers have been able to do since. Sometimes no doubt a grazing-ground may be somewhat larger than may be required for the present, but in this matter it is very necessary to think of the future, and as far as possible grazing-grounds should be reserved in sufficient quantity not only for present requirements but for the possible wants of the future, when cultivation will have extended and cattle have become more numerous. No doubt it would be an advantage if the grazing-grounds were smaller but more numerous. Cultivators may perhaps agree to give up some land for grazing on receiving in exchange allotments out of grazing-grounds. In this way grazing-grounds would be more numerous, and the average area of each less than at present.

In the Pegu district encroachments are most serious and the imposition of the maximum fine has no effect. This matter is being separately considered. In the Bassein district 450 persons were found cultivating 1,730 acres in the reserves. The Commissioner of the Irrawaddy Division is of opinion that the reserved areas are in many cases too large for the requirements of the tract. The Financial Commissioner is, however, disposed to trust to Settlement Officers in this matter. They carefully examined the land, and it does not appear to be likely that the blocks which they recommended as reserves are too extensive for the maximum requirements of the future. The Deputy Commissioner of Thôngwa reports that the area recommended by the Settlement Officer as suitable for grazing reserves (27,397 acres) was too large and was accordingly reduced, the area taken up being 12,874 acres. On this the Commissioner remarks that the wants of cattle have been exaggerated, and he understands that the Superintendents of Land Records estimate that 2½ acres of grazing is required for each animal. The area shown as under rice cultivation in this district in 1892-93 was over 160,000 acres greater than in 1891-92. Even supposing that a third of the difference is due to survey; there is still a real increase of over 100,000 acres in one year! If grazing-land sufficient for present requirements only is reserved in such a district, the area available 10 years hence will be altogether insufficient. This is a district too in which buffaloes are largely used, there being over 40,000 of them as compared with 32,300 oxen; and buffaloes, as is well known, require a larger area for grazing than bullocks. It is very improbable that the Settlement Officer of Thôngwa recommended any unnecessary reserves, and it would have been more satisfactory if his recommendations had been more generally accepted.

The Commissioner of Tenasserim considers the reservation of grazing-grounds a matter of first importance, as will appear from his note which is printed in the Appendix. Colonel Spearman is determined that this matter shall receive sufficient attention. Now that supplementary survey is being introduced in Amherst the grazing-grounds can be more carefully attended to than hitherto.

In some districts the demarcation of grazing-grounds is imperfect and the marks require to be repaired or re-placed.

The Financial Commissioner desires to thank Mr. Hall, the Officiating Director, for the very valuable assistance which he has rendered in all branches of the revenue administration during the last six months. His long and varied experience has been placed unreservedly at Mr. Smeaton's disposal. The Financial Commissioner commends Mr. Hall's services to the special notice of the Chief Commissioner.

PART II.

SECTION III.—FISCAL.

(Lower Burma) Land Revenue.

21. The provincial demand on account of the revenue on land in 1892-93 has for the first time reached a crore of rupees, the total sum assessed being

Rs. 1,02,24,703, on 5,759,900 acres of land against an assessment of Rs. 92,69,541 on 5,452,883 acres in 1891-92. The proportionate increase in demand is due partly to a reduction in the area of land assessed at fallow rates and partly to imposition of maximum rates in certain circles of the Pegu district and also to enhancement during the settlement which has just been completed of the revenue rates in three townships of the Thôngwa district. The paddy cropped area which contributed nine-tenths of the entire demand also yielded the largest item of the increased revenue, the rest being made up by the lands cropped with sessamum, tobacco, cotton, and orchard staples. The districts in which the largest increase took place in the order of importance are the following: Thôngwa, Pegu, Amherst, Bassein, Henzâdâ, and Shwegyin. Nearly one-half (Rs. 3,25,237) of the entire enhancement of revenue contributed by the area under paddy was made up by the Thôngwa district. Large areas of land fit for the plough are still available in this district, but with the comparatively low prices of paddy which recently prevailed, the past rapid progress in cultivation cannot be expected to continue. Already there are signs of shrinkage as cultivators are reported to be curtailing their operations during the present ploughing season.

The area actually cropped and on which revenue was assessed exclusive of fallows (397,706 acres) was 5,362,194 acres compared with a corresponding area of 5,020,970 acres in the preceding year. The area under cultivation thus increased by 341,224 acres or 6·80 per cent, against a corresponding growth of 234,532 acres or 4·90 per cent. in 1891-92. Owing to the high prices which had ruled in 1891-92, a great impetus was given to cultivation and more land was brought under the plough than could perhaps be expected to be continually cultivated. Hence to some extent at least the unusually large increment in the year of report as compared with the rate of progress in past years. The cultivators' anticipations of high prices were not realized. The opening market rate was much below the standard of the past year. The Rangoon millers were determined to bring prices down, and the result of their combination was that the market rates of paddy remained almost stationary at Rs. 78—79 per 100 baskets throughout the shipping season. Cultivators held back their supplies for a time, but as the money market was tight they were unable to obtain advances from the Chetties (native money-lenders) and brokers to meet their obligations, and they were forced to part with their stocks on the terms fixed by the Syndicate of millers. This had an ill-effect on the collection of revenue and payments were considerably delayed. In the previous year the outstanding balance amounted to Rs. 12,785 and was distributed over seven districts, whereas in the year of report the uncollected balance was Rs. 1,00,858 distributed as follows:—

	Rs.
(i) Pegu	51,647
(ii) Hanthawaddy	27,332
(iii) Thayetmyo	9,865
(iv) Prome	5,496
(v) Kyaukpyu	2,990
(vi) Amherst	2,405
(vii) Akyab	581
(viii) Salween	290
(ix) Shwegyin	171
(x) Tharrawaddy	81
Total	1,00,858

This balance is not of itself large, but the comparison is made in order to show the effect on collection of prices artificially lowered notwithstanding the efforts of District Officers. The collections were more difficult and consequently process had to be more resorted to than before. The total number of revenue defaulters responsible for payment of Rs. 1,76,116 was 5,435, against whom 5,498 processes of all kinds were issued, namely, 1,203 warrants of arrest (but 846 persons only were actually arrested and none committed to jail) and 3,467 warrants for the attachment of property (but sale of property was actually ordered in only 828 cases). In the previous year the amount in respect of which coercive measures were found necessary was Rs. 2,18,517 recoverable from 4,447 defaulters against whom 4,429 processes were issued, namely, 1,714 warrants of arrest (but

789 persons were actually seized and none imprisoned) and 2,262 warrants for the attachment of property (but sale was ordered in only 453 cases).

Arakan division.

22. *Akyab district.*—There was an increase of 10,997 acres in the area assessed and of Rs. 18,030 in the demand, due chiefly to the expiry of exemptions on grants made revenue-free for a term in previous years. These figures do not include assessments on paddy-land made in two circles (Kalapanzu and Sinbaik) after the 31st March. The district comprises 78 revenue circles, of which 49 are wholly settled, 26 partly settled, and the remaining three circles wholly unsettled. Of these 78 circles five were in charge of ywathugyis and circle surveyors and the remaining 73 circles were in charge of 63 taikthugyis. The area left uncultivated in holdings as fallow increased from 31,677 acres to 37,256 acres. Of this 21,019 acres were assessed at full paddy-land rates against 4,183 acres in 1891-92, because the land had been left uncultivated for other than "fallow" purposes. The area assessed at fallow rates was thus 16,237 acres; being 2·69 per cent. of the total area (602,578 acres) assessed to revenue. No remissions were granted against Rs. 309 in 1891-92. The total demand, amounting to Rs. 10,39,456, was, with the exception of a trifling balance of Rs. 581, collected within the year. Credit is due to Mr. Irwin, the Deputy Commissioner, for having realized the demand with such promptitude and with so little harassment to the people. In all only 27 persons were proceeded against for the recovery of Rs. 3,297 against 664 persons and Rs. 15,668 respectively in the preceding year. In only two cases was the property attached sold against 37 sales in 1891-92.

23. *Northern Arakan district.*—There has been a slight increase in the number of taungya-cutters on whom a revenue of Re. 1 per head is assessed in lieu of acre rates. The area under cultivation is estimated at 2 acres per head, so that the increase of cultivation is 702 acres with a corresponding improvement of Rs. 351 in demand. The full amount assessed (Rs. 4,086) was collected by the 31st March. In addition to this, 2,000 acres of land are reported to be under cultivation. No assessment is made in respect of this area. The Commissioner is requested to explain this. Of the four thugyis employed in the collection of revenue in this district, three have retired on pension and their places have been taken by 14 ywathugyis, to whom a commission at a uniform rate of 5 per cent. is given. Mr. Greenstreet interests himself in the revenue work of his district.

24. *Kyaukpyu district.*—The total area assessed to revenue was 119,883 acres and the demand Rs. 1,64,380; the increase was thus 810 acres in area and Rs. 1,622 in demand. There were no remissions and the area left fallow amounted to 1,729 acres or 1·44 per cent. of the assessed area against 1,922 acres or 1·61 per cent. in the preceding year. The revenue demand of this district has remained almost stationary for several years. Grants of land are few and extensions of cultivation are not so rapid as in other districts. There are no local rice mills, the trade is chiefly local, and the people are lazy. The holdings are small, averaging a little over one acre per cultivating family. Profits are thus small and collections difficult. Six hundred and sixteen persons had to be proceeded against for recovery of arrears of revenue, and notwithstanding the issue of 286 notices and 483 warrants of all kinds, there remained uncollected at the close of the year a balance of Rs. 2,990. The Financial Commissioner found, while on tour, that the thugyis are very remiss as a rule. It is to be hoped that the introduction of Supplementary Survey and a Land Records staff will stir up these officers. They should be told by the Deputy Commissioner that their pensions depend on their work and that a man who does inferior work will get an inferior pension.

25. *Sandoway district.*—There was a decrease of 2,905 acres in the area assessed to revenue and a corresponding decrease of Rs. 4,562 in the entire land revenue demand. The fallow area was reduced by 458 acres, but it is still large, amounting to almost 5 per cent. of the total assessed area. No remissions were granted and the entire current revenue demand of Rs. 69,020 was collected by the 31st March with but little recourse to coercive measures. The average holding is almost four times larger than in Kyaukpyu, and there were nine defaulters against whom processes for the recovery of Rs. 248 were found necessary. The

area still available for cultivation is not large; but with the present rate of progress it will be many years before the entire culturable area is brought under the plough. The report of the Deputy Commissioner is very brief, and no satisfactory explanation has been given of the cause of decrease in cultivation notwithstanding the addition of the Gwaletaya circle, which was transferred from the Bassein district.

Pegu division.

26. *Rangoon Town district.*—The cultivated area assessed to revenue in this district showed a slight increase, 17 acres, due chiefly to the issue of leases of garden land. The total demand amounting to Rs. 10,894 with a net outstanding balance of Rs. 18 from the previous year was realized by the 31st March without any difficulty.

27. *Hanthawaddy district.*—Three-fourths of the entire cultivable area in this district has been taken up for cultivation. The total area assessed to revenue in 1892-93 was 550,471 acres, of which 36,323 acres or more than 6 per cent. were charged at fallow rates. In 1891-92 the assessed area amounted to 528,139 acres, of which 43,402 acres were current fallows. During the year of report special instructions were issued to prevent land-owners from availing themselves of the fallow rate of 2 annas per acre except under the conditions laid down in the rules. The Deputy Commissioner (Mr. Macrae) appears to have misunderstood these orders as the following extract from the report shows:—

"The decrease will be much greater next year when the provisions of Financial Commissioner's Circular No. 30 of 1892, which was received too late to be given full effect to in the year under report, come to be more generally applied."

The circular in question makes no change in principle but merely directs attention to, and prescribes compliance with, the provisions of the rules which had hitherto been neglected. The total land revenue demand was Rs. 11,88,967, of which Rs. 9,000 represents the rent of the Coco Islands, which had not been collected since 1888-89, in which year rent fell due. No remissions were granted against Rs. 10,631 in 1891-92. A net balance of Rs. 2,144 outstanding from the previous year was realized in full, and of the current demand Rs. 11,61,635 were collected by the 31st March, leaving a balance of Rs. 27,332 in arrear at the close of the year. The average size of holdings in this district was 17 acres and the average revenue payable by each cultivator was Rs. 36. Four hundred and ninety-two persons defaulted in respect of Rs. 22,420; warrants of attachment were issued in 460 cases, and sale of property was ordered in 72 cases. Compared with the previous year there was a slightly larger number of defaulters and a corresponding increase in the number of coercive processes issued.

28. *Pegu district.*—Pegu still maintains its position as the largest rice-producing district in the country. In point of revenue it exceeds in importance either the Arakan or the Tenasserim division and its revenue-roll is almost equal to the united revenue-rolls of the three districts of Bassein, Henzada, and Thayetmyo in the Irrawaddy division. In the year of report 855,566 acres of land were brought under assessment against 809,076 acres in 1891-92, being an increase of 46,490 acres or 5·75 per cent. as compared with an increase of 2·83 per cent. in 1891-92. The revenue demand was Rs. 17,89,065, of which Rs. 15 were remitted. In 1891-92 the demand was Rs. 14,88,180 and the remissions Rs. 3,386. The net increase in revenue is thus Rs. 3,04,256 or 20·49 per cent. against a corresponding increment of 1·67 per cent. in the previous year. The large proportionate increase of revenue in 1892-93 is due partly to an enhancement of land revenue rates in certain circles and partly to a reduction in the area charged with fallow rates which fell from 54,574 acres in 1891-92 to 30,641 acres in the year of report. The percentage of current fallows to fully assessed area has thus fallen from 6·75 per cent. to 3·58 per cent. in 1892-93. This result is due in great measure to the close scrutiny of claims to fallow assessment by the Deputy Commissioner (Mr. Fraser) and is very creditable to him. The average size of holdings was 30·26 acres and the incidence of the demand per cultivator was Rs. 63·28. The areas held by grantees are much too large to be fully cultivated by them. Tenancies are therefore on the increase. In 1891-92 the number of tenants was 6,598 and the area held by them was 246,185 acres. In 1892-93 there were 7,446 tenants cultivating 271,836 acres, but the incidence of rent paid

by them has fallen from Rs. 8·61 to Rs. 6·80 per acre. Notwithstanding the large sum payable by each individual cultivator the Deputy Commissioner succeeded in realizing the whole of the net current demand of the year amounting to Rs. 17,89,050 by the 31st March. The balance of Rs. 51,647 represents supplementary assessments made after the 31st March on areas in respect of which the fallow rate of 2 annas per acre was inadmissible. There were in all 28,274 persons paying revenue against 27,996 in 1891-92. Of this number 504 persons defaulted in respect of Rs. 1,00,381 and coercive processes of various kinds were issued. In 1891-92 the number of defaulters was 132 and the amount due by them was Rs. 25,060. Considering the prevailing low market rates for paddy in the year of report the promptitude in collections reflect great credit on the Deputy Commissioner (Mr. Fraser) and the other officers engaged in the revenue administration of the district. Processes against the property of defaulters increased in number from 119 to 499, but the number of cases in which sales of property were actually ordered fell from 55 to 21. There was also a reduction of 25 to 10 in the number of warrants of arrest. Non-cultivating absentee landlords (chiefly Chetties) are responsible for the large increase in the number of warrants for the attachment of property. They find it to their advantage to defer payment of revenue to the last moment. By this device they are able to obtain interest for their money which more than compensates for the cost of process-fees. These remarks also apply to the collections in the year 1891-92 concerning which apprehensions were expressed by the Chief Commissioner that the people must have been harassed by process to compel them to pay up their dues promptly. The Financial Commissioner agrees with the Commissioner in thinking that Mr. Fraser is justified in believing that the people were not in any way harassed, and that the fears expressed in paragraph 15 of the Chief Commissioner's resolution on the Revenue Administration of Burma for 1891-92 were groundless. One of the most contumacious defaulters was a non-cultivating landlord who was formerly a thugyi in the district. This man held out till the day of sale and paid up just as the sale of his paddy which had been attached was commencing.

29. *Tharrawaddy district.*—The total area assessed to revenue was 363,816 or 8,307 acres more than in 1891-92. Owing to the absence of drought to which, in certain parts, this district is occasionally liable the area left fallow fell from 28,240 acres or 7·94 per cent. of the total assessed area to 13,751 acres or 3·78 per cent. in the year of report. But of this area only 2,487 acres were assessed at the fallow rate of 2 annas per acre; the remainder was assessed at full rates because the claims to fallow assessment were inadmissible under the rules. At the present rate of increase in cultivation the area available for the plough may be expected to be exhausted in a few years. The holdings average 5·43 acres, and they are just what an ordinary cultivating family can manage without recourse to hired labour. The tenant class has somewhat increased, but owing to diminished profits rents have taken a downward tendency. Remissions have been largely reduced, the figures during the past two years being Rs. 9,315 and Rs. 181 respectively. At the beginning of the year a sum of Rs. 1,076 was outstanding, of which Rs. 619 were remitted and the balance Rs. 457 collected during the year of report. The net current land revenue demand was Rs. 6,35,156. This sum, with the exception of Rs. 81, was collected by the 31st March. Three circles were brought under the ywathugyi system of collection which was a decided success; the entire revenue having been collected by the headmen, with the exception of Rs. 19-9-0 by the end of March.

The number of land-owners paying revenue was 67,015, of whom 464 defaulted in respect of Rs. 6,031. For the recovery of this sum 302 warrants of arrest were issued and 151 persons were actually arrested; 264 processes for the attachment of property were granted, but in 96 cases only was the distrained property actually sold. In the previous year there were 170 defaulters to the extent of Rs. 1,525; 94 arrests were ordered and 33 persons were actually seized. Processes for the attachment of property were issued in 76 cases and in 44 cases sales of property actually took place. Four Deputy Commissioners held charge of this district in succession. It was fortunate that no change of officers took place during the collecting season and much credit is due to Mr. Hall, the last

Deputy Commissioner, for organising and bringing to a successful issue the scheme for the collection of land revenue by village headmen introduced for the first time in three circles of the district.

30. *Prome district.*—The assessed area in 1892-93 was 312,907 acres or 4,658 acres less than in 1891-92. The average size of the holding is only 3·21 acres per cultivating family and the incidence of taxation is Rs. 3·36 per family. Tenants are not numerous. They form just 2½ per cent. of the peasantry, but in order to make their labour remunerative they are obliged to cultivate a much larger area of land than peasant proprietors. The average size of tenant holdings is nearly double the area owned by landholders, and the average rent paid by them is Rs. 6·08 per acre, while the revenue charged by Government is slightly over a rupee per acre. The landlords thus make a profit of Rs. 5 on every acre of land leased to tenants. The whole area left for the plough is estimated at nearly 300,000 acres. Every inducement should be given to the tenant class to accept direct engagements with the Government. Fallow land has been considerably reduced, from 31,360 acres in 1891-92 to 23,541 acres in the year under report. A proportion of 7·52 per cent. of current fallows to total assessed area is large even for a district like Prome. Remissions were petty, the amount written off being Rs. 40 against Rs. 1,307 in 1891-92. At the commencement of the year there was outstanding a sum of Rs. 6,051. Of this Rs. 955 were remitted and the balance recovered during the year. The net current demand was Rs. 3,27,626, of which Rs. 3,22,130 were collected and there remained outstanding at the close of the year a sum of Rs. 5,496 due by persons who had left the district and against whom proceedings for recovery had not been completed. Collections were on the whole easy and punctual, but with an exceedingly large number of peasant proprietors (97,589) owning small holdings it was not possible in many cases to secure payment without recourse to coercive measures; 1,333 persons defaulted in respect of Rs. 4,506 against 307 persons and Rs. 1,416 in 1891-92. Warrants of arrest were found necessary in 396 cases and 361 arrests were actually made against 85 warrants without a single arrest in 1891-92. Attachments of property were ordered in 474 cases and sale of property was actually made in 463 cases against 227 attachments and 83 sales respectively in the previous year. The property attached in almost every case consisted of land which had to be purchased by thugyis on behalf of Government in default of other purchasers.

Irrawaddy division.

31. *Thôngwa district.*—The assessed area rose from 584,311 acres in 1891-92 to 709,537 acres in 1892-93; showing an increase of 125,226 acres or 21·43 per cent. The rate of progress in cultivation is very marked, and the number of applications for grants of land is so large and increasing that difficulty is felt in disposing of them. The Financial Commissioner found a large number of applications pending for nearly two years. The partition of the district into two charges has come none too early.

The fallow land aggregated 9,960 acres or 16,733 acres less than in the previous year and was 1·40 per cent. of the total area assessed to revenue. There were no arrears outstanding from 1891-92. The Revenue officers were thus able to devote their attention to the collection of the current demand amounting to Rs. 16,24,929, of which Rs. 3,806 were remitted owing to destruction of crops by floods in the Yandoon and Inzèya circles. In 1891-92 the demand was Rs. 12,99,692 and the remissions were Rs. 696. The greater portion of this enormous increase in revenue was due to three circles having been brought under settlement.

The whole of the net current demand was realized by the 31st March, and credit is due to the Deputy Commissioner, Mr. Courneuve, and to the officers under him for this result.

The average size of holdings was 12·12 acres and the average revenue payable by each cultivating family was Rs. 27·75. Of the total area assessed to revenue, 126,097 acres were held by 5,830 tenants. The number of tenants has diminished by 530, but the area held by them has increased by 12,757 acres. The rents paid have slightly fallen and are now on a par with those prevailing in the Pegu district.

Notwithstanding the enhanced rates due to settlement and the prevailing low prices for paddy, defaulters were less numerous than in the previous year, and the revenue in arrear was trifling. In 1891-92 four hundred and seventy-one persons were proceeded against for the recovery of Rs. 1,06,359. In 1892-93 the number of defaulters was 292 and the sum in arrears was Rs. 16,780. A smaller number of warrants of arrest was issued, but the number of persons actually arrested increased from 93 to 99. Attachments of property were resorted to in 237 cases against 164 in the previous year, and the number of cases in which sales of property took place rose from 4 to 30. The Officiating Commissioner appears to think that the measures adopted for the recovery of arrears of revenue pressed somewhat severely on the tax-payers. There is, however, no evidence that such has been the case. And, from facts which have come under his observation during the year, the Financial Commissioner is unable to agree in Mr. Weidemann's opinion.

32. *Bassein district.*—There has been an increase of 33,029 acres or 5·20 per cent. in the area under assessment in 1892-93 compared with the preceding year, the figures during the two years in question being 668,358 and 635,329 acres respectively. This increase is due partly to the operations of the supplementary survey which superseded the thugyis' faulty measurements, and partly to lands granted, with terms of exemption, having come under assessment for the first time. The current fallow area has remained almost stationary. It appears too large; it amounts to nearly 17 per cent. of the total area assessed to revenue. The Deputy Commissioner has given no reason for allowing so large an area to be assessed at the privileged rate of 2 annas per acre. More than a million and three quarters of arable land are still available for cultivation and yet the tenant class is on the increase. In 1891-92 there were 5,066 tenants cultivating 73,890 acres of land on which an average rental of Rs. 5·53 per acre was paid. In 1892-93 there were 5,126 tenants paying rent on an average at Rs. 4·69 per acre for 80,419 acres held by them. The holdings cultivated by tenants average 15·69 acres, while those held by landowners do not exceed 11·75 acres. No remissions were granted and the whole of the current demand, amounting to Rs. 9,90,686, was realized within the year of assessment. The number of revenue-payers has risen from 54,722 to 56,885, but the average incidence per head has remained unaltered at Rs. 17. A slightly larger number of persons became defaulters, and coercive processes of all kinds aggregating 133 were issued against 125 in 1891-92. Warrants of arrest were issued and executed in 49 cases against 114 warrants and 85 arrests in the previous year, attachments of property were issued in 84 cases, and in three cases sales of property were actually enforced. In 1891-92 there were 11 warrants for the attachment of property, but there were no sales. No complaints were made of severity in the collection of revenue.

33. *Henzada district.*—The area assessed and the gross land revenue demand thereon were 436,206 acres and Rs. 7,54,959 respectively. The corresponding figures for the previous year were 408,945 acres and Rs. 7,13,364. The increase in area and revenue is partly owing to grants falling under assessment, and partly to kaing cultivation being included in the return for 1892-93. The kaing revenue should not be demanded before the 1st April and should then be credited to the year commencing from that date. The decrease in fallow area from 13,880 to 10,795 acres is satisfactory. Most of the fallows were in the Lemyethna, Okpo, and Kanaung townships which are not protected by embankments. The tenant class is unusually numerous and is recruited largely from immigrants from Upper Burma. The average size of peasant proprietary holdings is about 7 acres. This area is none too large for an ordinary agricultural family, but rents, though somewhat reduced, are still high in comparison with those current in other districts. Tenancies were held by 8,876 persons paying on an average Rs. 6·70 per acre, while in the neighbouring district of Bassein the rents were not on the average higher than Rs. 4·69 per acre. The area cultivated by tenants was 81,227 acres compared with 75,387 acres cultivated in 1891-92 by 7,830 tenants. There were no arrears outstanding from the previous year and

no remissions. No difficulty was experienced in the collections, and the entire revenue demand was promptly paid by the end of the year. The number of persons who were in arrears was 263 against 153 in the previous year. The increase is due to cultivators holding out for higher prices and consequently not being in sufficient funds when the revenue payments became due. Seventy-six persons were actually arrested; in the previous year the number was 129. There were 122 attachments of property, but only 10 sales. In 1891-92 there were 124 attachments and one sale. The year was one of steady progress, and the Deputy Commissioner, Colonel Butler, deserves credit for this result.

34. *Thayètmyo district.*—The figures dealt with in this report relate to the Lower Burma portion of the district to which the Lower Burma Land and Revenue Act, 1876, and the Rules thereunder apply. The total area assessed to revenue was 120,418 acres and the revenue demand thereon was Rs. 1,14,514. In 1891-92 the assessed area was 122,991 acres and the demand Rs. 1,10,511. The decrease in area is attributed to the exclusion of kaing cultivation. Owing to a reduction in the fallow area from 18,000 to 12,000 acres there has been a slight advance in the revenue demand. This was owing to the early rains being plentiful. Of the total demand Rs. 1,053 were remitted against Rs. 7,580 in the previous year. A sum of Rs. 518 was outstanding from 1891-92. This with the net current demand raised the amount for collection to Rs. 1,13,979, of which Rs. 1,04,114 were realized, leaving Rs. 9,865 in arrear at the close of the year. The Financial Commissioner is aware that every district has its own difficulties, but he concurs with the Commissioner in the opinion that energy was wanting in this district. The number of revenue-payers is no doubt large, but it is not larger than in Prome. Tenancies in this district are comparatively small and the rents paid by them are excessively high, the prevailing rates being twice as heavy as those current in Prome where the conditions are almost alike. The number of defaulters has largely increased from 91 to 713, but it is satisfactory to find that not a single sale was necessary although, 713 attachments of property were made. In the previous year 49 attachments were made; and one sale took place. The Financial Commissioner is unable to agree with the Deputy Commissioner in his opinion that the people are badly off. The standard of comfort may not be so high as in other districts, but the land revenue does not press heavily on them.

Tenasserim division.

35. *Amherst district.*—The total assessed area was 463,498 acres, being 21,011 acres or 4·75 per cent. more than in 1891-92. The gross demand was Rs. 8,16,063 against Rs. 7,51,720 in the year before. The increase both in area and revenue is due to extension of cultivation and to a reduction in the fallow assessed area. Of the gross demand Rs. 1,722 were remitted on account of damage to crops by sea-water; a portion of the outstanding revenue of the previous year was also remitted. Deducting these the net sum for realization was Rs. 8,16,833, of which Rs. 8,14,428 were collected, leaving a sum of Rs. 2,405 outstanding at the close of the year. Of this a sum of Rs. 1,442 was revenue embezzled by the Thugyi of Kyaikparan recoverable in monthly instalments from two Myoôks through whose neglect the embezzlement had been possible. The coast line of Amherst is subject to invasions of sea-water and the plains of Mudôn and the surrounding country are inundated year after year. Thus large areas are left uncultivated. In 1891-92 fallow land aggregated 56,886 acres. In the year of report it was 42,004 acres or 9·06 of the total assessed area. The average size of holdings is 6·39 acres and the average amount of revenue payable by each landholder is Re. 11·25. There was no difficulty in collecting the tax, but owing to the late submission of revenue-rolls from frontier circles the whole of the demand could not be realized during the year. The strictness with which collections were made in the past two years has, however, had a wholesome effect. In 1891-92 there were 282 persons against whom proceedings were found necessary for the recovery of Rs. 23,215. In the year of report there were 250 defaulters in a total sum of Rs. 8,984. To effect recovery 131 warrants against the person were issued and 20 arrests were actually made against 68 war-

rants and 48 arrests in 1891-92. The number of attachments of property fell from 239 to 119 and sales were made in 18 cases. No sales had been made in the previous year. The system of collection of revenue through the agency of ywathugyis was introduced for the first time in this district in the Zaya township. Considerable difficulty was experienced and the active co-operation of the Township Officer Maung Ngwe Kaing was found necessary to make the experiment a success.

36. *Tavoy district.*—The assessment in this district fell from 85,243 acres in 1891-92 to 84,476 acres in 1892-93. The whole of the decrease occurred under taungya cultivation and is due to the bad harvests in the previous year which prevented the Karens from continuing their operations on the same scale as heretofore. Notwithstanding this shrinkage in area there has been a slight increase of Rs. 1,163 in the revenue demand, the assessment during the past two years being Rs. 1,36,248 and Rs. 1,37,411 respectively. This increase is due to a smaller area having been assessed at fallow rates. In 1891-92 the fallow area was 1,662 acres, whereas in the year of report it was 1,109 acres. Remissions to the extent of Rs. 2,815 against Rs. 513 in 1891-92 were granted on account of damage to crops from various seasonal causes. Seven circles were under the ywathugyi system and except in the Karen villages the scheme was successfully administered. The drawback in the case of Karen ywathugyis is that they are often unacquainted with the Burmese language, and this necessitates the employment of translators for the purpose of rendering their assessment-rolls into Burmese and communicating orders in their vernacular. Captain Pritchard who succeeded Colonel Jenkins left remission cases in a very backward state and much labour was thrown upon Captain Cronin in clearing off the arrears which should have been disposed of by his predecessor. The net current demand amounting to Rs. 1,34,596 was realized in full by the 31st March. Processes against 232 persons had to be issued for the recovery of Rs. 532 compared with 177 persons for Rs. 802 in 1891-92. The number of attachments of property was nearly the same, the figures for the past two years being 67 and 68 respectively, but there were 95 sales compared with 61 in 1891-92. The average size of holdings in this district was 2½ acres and the average revenue payable thereon was Rs. 4. Captain Cronin tackled his work in this district with his usual vigour.

37. *Mergui district.*—The total area assessed to revenue was 60,140 acres, being an increase of 888 acres or 1½ per cent., with a gross demand of Rs. 1,01,301, or an increase of Rs. 2,550. The area left fallow in 1892-93 is slightly less than half of what it was in 1891-92. There were no outstandings of revenue at the commencement of the year and no remissions in 1892-93 against Rs. 297 in the year before, and the whole of the current demand was realized by the 31st March without recourse to coercive measures. In seven circles the collections were made through the agency of ywathugyis, and in every case the whole of the revenue was realized by the end of February and incorporated in the accounts of the treasury. The average size of holdings in Mergui is small, being 3·42 acres to each landholder, and the incidence of taxation per head is Rs. 5·76. The population of the district is extremely sparse and the agricultural inhabitants form a little over 16 per cent. of the total population. Nearly two millions of acres of arable land are still available, but without ready means of communication with the chief centres of trade the same progress in cultivation which is visible in other districts cannot be expected in Mergui. A large portion of the population is engaged in the fishing and mining industries for which this district is noted, and the recent opening of the mother-of-pearl business and the impetus given to tin-mining have given a stimulus to non-agricultural pursuits. The Financial Commissioner, when on inspection, found the Deputy Commissioner, Mr. Batten, thoroughly up to his work. He managed his collections well notwithstanding the great difficulties of communication.

38. *Toungoo district.*—The total area assessed was 89,032 acres against 89,002 in the year before. The gross demand fell off by Rs. 433, the assessments during the past two years being Rs. 93,793 and Rs. 93,360 respectively. Considering that in the year of report no land was left fallow, against an area of 1,672 acres assessed at the 2-anna fallow rate in 1891-92, it is difficult to understand why there has been a shrinkage in revenue. A sum of Rs. 263 was

remitted against Rs. 106 in the previous year, and the net demand for realization was, for the fourth year in succession, collected and paid into the treasury by the 31st March. Only two persons defaulted in respect of Rs. 275 against none in the preceding year, and payment had to be enforced by attachment and sale of the property distrained. The village headmen system for the collection of revenue was in force in four circles, in one of which the scheme has been in operation for three years and in another for two years, and has worked smoothly.

39. *Shwegyin district.*—The total area assessed was 238,968 acres, of which 2,920 acres were fallow land. Compared with the past year there has been an increase of 18,971 acres in the area assessed and a decrease of 2,290 in the fallow area. The gross demand was Rs. 3,48,131, or an increase of Rs. 31,453. At the commencement of the year there was an outstanding balance of Rs. 458. A sum of Rs. 55 was remitted against Rs. 1,114 in 1891-92. The net demand for realization was thus Rs. 3,48,534, of which Rs. 3,48,363 were collected, leaving a small sum of Rs. 171 in arrear at the close of the year. The balance was remitted by the Deputy Commissioner, but held over for confirmation by the Financial Commissioner under the rules. Practically, therefore, the whole of the collectable demand was realized within the year of report. The village headmen system was at work in 11 circles, and, according to the Deputy Commissioner's showing, there has been a direct saving of Rs. 2,733 by the new scheme. The success in carrying this measure through, under difficulties which an experiment of the kind necessarily involves, is due wholly to the energy shown by the late Deputy Commissioner, Mr. D. Wilson, and does him credit. The promptitude with which payments of revenue were insisted upon has had a good effect on the district. In 1891-92 253 persons were in arrear to the extent of Rs. 3,620. In the year of report the sum in arrear was Rs. 754, payable by 105 defaulters, against whom warrants of arrest had to be issued, and 62 persons were actually arrested before payments were made. In the previous year there were 189 warrants and 158 arrests, besides 64 attachments of property. No sales were made either in 1892-93 or in the year before.

40. *Salween district.*—There has been an increase of 1,849 acres in the area assessed and Rs. 1,165 in the gross demand. Sixty-eight acres of land were left fallow, but there were no remissions. Owing to the outbreak of smallpox collections were delayed and there was outstanding on the 31st March a sum of Rs. 290; of which Rs. 37 were remitted and the remainder collected after the close of the year.

GENERAL REMARKS ON THE ADMINISTRATION OF THE LAND REVENUE.

41. There has been a decided improvement in the conduct of land revenue business. More attention is now paid to the preparation and checking of revenue-rolls, and Revenue Officers of all grades are alive to the importance of collecting the revenue with promptitude. Areas left fallow on insufficient grounds are not allowed to escape payment of the full rates and claims for remission are, as a rule, carefully scrutinized by responsible officers before they are submitted to the Financial Commissioner for sanction. Mr. Smeaton trusts that the same vigilance which has been shown in the administration of the land revenue during the past two years will be continued in the future. There are, however, several points on which improvement is very desirable.

Lands held under grants with periods of exemption are frequently allowed to remain unassessed after expiry of the terms of exemption.

The Directions to Revenue Officers concerning supplementary survey are frequently neglected, resulting sometimes (as in Bassein recently) in extensive frauds on the Government.

In some districts the Revenue Officers from the Deputy Commissioner downwards perform their duties in disposal of land cases, especially applications for grants, most perfunctorily. Their proceedings are sometimes hardly intelligible, many of thier orders are illegal, and the records are frequently in great confusion.

Preparation of the statistical tables connected with the land revenue section of the Administration Report appears to be left entirely or almost entirely to

clerks. Internal evidence proves to the Financial Commissioner that the Deputy Commissioner as a rule does not check them, and no attempt appears to be made by Commissioners to test the accuracy of the figures submitted by Deputy Commissioners.

This is the first year in which the Provincial tables have been compiled in this office direct from district returns. The Financial Commissioner finds that there was scarcely a single statement which could be accepted without further reference of some sort to the preparing officer. Errors were legion; in some cases statements were sent in instalments, and most Commissioners omitted to send their returns of cases heard on appeal. The Financial Commissioner trusts that the mention of this will prevent a repetition of similar neglect in future. Each Deputy Commissioner should be required, when sending statistical statements to the Commissioner, to certify over his own signature that they are complete and that the figures have been personally checked by him. Until this is done the Commissioner should refuse to transmit the statements to the Financial Commissioner, and the names of the officers responsible for the delay should be reported.

CAPITATION-TAX.

42. According to the census of 1891 the total male population of Lower Burma numbered 2,462,296 persons. Excluding towns in which land-rate in lieu of capitation-tax is applied the male population of Lower Burma subject to capitation-tax numbers 2,251,794 persons. The number of persons below the age of 15, and those of the age of 60 and upwards, together make 1,048,486. Assuming that the number of persons between the ages of 15 and 17 represents three-fifths of the total number between the ages of 15 and 19 as given in the census returns the number of persons of 15 years and upwards exempt from capitation-tax is 136,892. Besides these there were 39,166 office-holders, cripples, religious teachers, pensioners, prisoners, new settlers, and others exempted under the rules. Eliminating these, there were in all 1,027,250 persons liable to capitation-tax, of whom 944,833 persons were actually assessed.

Compared with the past year a considerable improvement has been made in bringing to account a large portion of the population who year after year escape taxation. The Financial Commissioner trusts that the registers of capitation-tax which thugyis are required to maintain are checked and that any important variation between their figures and those of the census is satisfactorily explained. Of the total number of persons assessed to capitation-tax in the year of report, 714,958 or 75·67 per cent. were agriculturists. The remainder, 229,875 or 24·33 per cent. belong to the non-cultivating classes. The proportion of agriculturists to non-agriculturists is slightly higher than in 1891-92, or in the year previous, and is due no doubt to the immigration of field labourers from Upper Burma under the stimulus given to paddy cultivation by the high prices of 1891-92.

The gross demand on account of 1892-93 on persons liable to the tax amounted to Rs. 38,49,255 against Rs. 37,28,372 in 1891-92. The increase in the number of persons assessed was 31,721 or 3·47 per cent. and in the demand Rs. 1,20,883 or 3·24 per cent. The number of persons holding exemption tickets slightly decreased from 100,143 in 1891-92 to 97,943 in the year of report. Of this number more than 50 per cent. were old men. It is singular that in the Kyaukpyu district not a single religious teacher was exempted, and that in the same district the number of aged men holding exemption tickets was suddenly reduced by 2,721. The Kyaukpyu district frequently offers surprises, but these two singular facts require explanation. The Commissioner's attention is drawn to this. The large increase of cripples in Salween from 24 to 1,078 also needs explanation, and the Commissioner of Tenasserim is requested to furnish it.

The remissions granted in the year of report amounted to Rs. 20,040, of which Rs. 625 were outstandings from 1891-92. The net demand after deducting remissions was Rs. 38,29,840. The whole of this, with the exception of a small balance of Rs. 13 in the Prome district, was collected within the year. This is satisfactory when it is remembered how troublesome the collection of the tax is. To secure due payment 9,979 notices and 6,252 warrants against 5,835 persons were found necessary for the recovery of arrears amounting to

Rs. 50,018. In 1891-92 the corresponding sum in arrear was Rs. 63,030 recoverable from 4,982 defaulters, against whom 5,826 notices and 5,702 warrants had to be issued. Three thousand and thirty-three persons were actually arrested in the year of report and 54 were committed to jail against 2,188 arrests and 22 committals in 1891-92.

Arakan division.

43. *Akyab district.*—The total number of persons assessed to capitation-tax was 89,597 with a resulting demand of Rs. 3,61,196. The corresponding figures in 1891-92 were 87,515 persons and Rs. 3,53,325. There was thus an increase of 2,082 or 2·38 per cent. in the number of persons assessed and Rs. 7,871 or 2·23 per cent. in revenue demand. Of the total number paying the tax 69,671 were married couples against 68,442 in 1891-92, the remainder being single men. Remissions amounting to Rs. 1,084, payable by 270 persons, were granted against Rs. 582, payable by 150 persons, in the year before. The increase in taxation is due partly to natural causes and partly to immigration. The net current demand, amounting to Rs. 3,60,112, was realized in full with less resort to coercive measures than in the year before.

44. *Northern Arakan district.*—The tax in this district is collected as tribute and is charged at the rate of Re. 1 per head. There was an increase of Rs. 248 during the year and 484 persons were exempted as against 477 in 1891-92.

45. *Kyaukpyu district.*—Unlike other districts, Kyaukpyu pays more capitation-tax than land revenue. The number of persons assessed to the tax rose from 37,002 to 39,226, with a resulting rise of revenue from Rs. 1,60,947 in 1891-92 to Rs. 1,66,316 in 1892-93. This is attributed partly to immigration from Upper Burma owing to the scarcity there, but mainly to more careful preparation of the assessment-rolls. Remissions, aggregating Rs. 1,675, were granted against Rs. 1,281 in the previous year. The collection of the tax from natives of India resident in this district is particularly difficult, and the difficulty is due, not to their poverty, but to their reluctance to pay a tax to which they are not subject in India. Second to the Indians the Arakanese are reluctant and dilatory payees. The Deputy Commissioner of Kyaukpyu, Mr. David Wilson, who at the Financial Commissioner's request specially enquired into the cause of backwardness in payment in the district, reports having been assured "that nearly every Arakanese who gave trouble with his captitation-tax was a man who was without visible means of subsistence, and for that matter could be dealt with under section 109 of the Criminal Procedure Code," and remarks as follow: "This seems correct, and, if so, it is conclusive as to their poverty, and the majority of them are probably consumers of opium, which, together with the natural circumstances of the district, goes far to explain their poverty." The Financial Commissioner is not quite satisfied that the Deputy Commissioner is justified in this opinion, and further investigation is being made. The Commissioner should endeavour to get at the truth, for, if the facts be as reported, the district is in a bad way. In 1891-92 out of 37,002 persons paying the tax, processes were found necessary in the case of 1,588 who had defaulted in respect of Rs. 7,855; 219 notices and 1,660 warrants of all kinds had to be issued, and 14 persons were actually imprisoned before the tax was paid. In the year of report the number of defaulters was 777 and the revenue payable by them Rs. 4,107. For the recovery of this sum 355 notices and 789 coercive processes were found necessary. The very large reduction in the number of persons exempted from the payment of the tax, namely, from 5,058 in 1891-92 to 1,699 in 1892-93 is remarkable.

46. *Sandoway district.*—The gross demand amounted to Rs. 64,167, being an advance of Rs. 3,210 on the previous year. The total number of persons assessed was 17,847, of whom 12,997 were agriculturists. Part of the increase is due to the addition of the revenue from the Gwa letya circle transferred from the Bassein district. Of the total sum assessed, Rs. 930 were remitted together with a sum of Rs. 48 outstanding from 1891-92, and the balance (Rs. 63,237) realized in full by the 31st March. The number of exemption tickets issued during the year was 247 against 200 in 1891-92, but the total number of persons enjoying

exemption tickets fell off by 329. Sixty-four arrests were made against 117 in the year before and in one case attachment of property was ordered.

Pegu division.

47. *Hanthawaddy district.*—The total number of persons assessed was 62,545, of whom 41,355 were agriculturists. The Deputy Commissioner makes out that the number of peasant proprietors paying the tax has been steadily declining during the past three years. The number of field labourers has remained stationary, but there has been a large proportionate increase in the number of non-agriculturists. The gross demand in the year of report was Rs. 2,62,245, of which Rs. 1,430 were remitted. In 1891-92 the corresponding figures were Rs. 2,56,413 and Rs. 898 respectively. The whole of the net demand was punctually collected within the year, but a larger number of coercive processes were rendered necessary than before. Two hundred and fifty-seven exemption tickets were granted during the year, chiefly to old men.

48. *Pegu district.*—The total demand for the year was Rs. 2,99,826, assessed on 74,711 able-bodied males, of whom more than 50 per cent. were hired labourers. Remissions aggregated Rs. 962, and the whole of the net current demand was collected by the 31st March with less trouble or friction than in the preceding year. The assessment-rolls were satisfactorily checked by Subdivisional and Township Officers. Persons exempted as "religious teachers" show a large increase. Under this category are included pôngyis or Buddhist monks, who are generally numerous in wealthy localities.

49. *Tharrawaddy district.*—The increase in the number of persons assessed (3,839) and in the gross demand (Rs. 13,875) are satisfactory, and are attributed partly to natural causes and partly to a closer supervision exercised over thugyis in the preparation of their assessment-rolls. Remissions increased by Rs. 1,740. A considerable number of the remissions were due to poverty. The bulk of the tax-payers are peasant proprietors and generally the collection of the tax was easy.

50. *Prome district.*—The number of persons assessed has been steadily declining. The Deputy Commissioner attributes the decline to the migration of cultivators and others to the districts of Thôngwa, Pegu, and Tharrawaddy. The gross demand for the year was Rs. 2,84,444, of which Rs. 4,740 were remitted. With the exception of Rs. 13, the whole of the net current demand was realized within the year. One thugyi was prosecuted for embezzling capitation revenue and was convicted. He reported an exaggerated number of absconders and collected the tax from the surplus (the false over the true absconders) on his own account by means of blank capitation-tax tickets in his possession. The number of exemption tickets current in the year of report fell off by 310. This is due to the reduction in the strength of the punitive police force by 178 and to the removal by death of a number of old men.

Irrawaddy division.

51. *Thôngwa district.*—There has been a satisfactory increase in the number of persons brought under assessment, the total on the rolls being 103,763 compared with 96,835 in the previous year. The revenue demand as a consequence showed an improvement of Rs. 24,858. Remissions aggregating Rs. 430 were granted against Rs. 1,617 in 1891-92, and the whole of the net current demand (Rs. 4,37,563) was paid punctually within the year. The bulk of the tax-payers were cultivating landowners. Considering the size of holdings, the number of field labourers (16,144) is comparatively small. Rupees 8,988 were in arrears and for the recovery of this sum a larger number of processes than before were found necessary. Thirteen persons were actually committed to jail for contumacious default.

52. *Bassein district.*—The total demand for the year was Rs. 3,59,783, of which Rs. 640 were remitted. In 1891-92 the demand was Rs. 3,48,525 and the remissions Rs. 363. The increase is not so large as in the previous year. The Commissioner (Mr. Weidemann), who was Deputy Commissioner of the district at the time, appears to think that but for the neglect of the Yegyi thugyi the result would have been better. The number of persons holding exemption tickets was much larger than in 1891-92. It is proportionately larger than in the adjoining district of Thôngwa and requires more careful scrutiny. The whole of the net

current demand, amounting to Rs. 3,59,143, was realized with less difficulty than in the previous year. Eighty-eight persons were in arrears against 141 in 1891-92, and the sum defaulted fell from Rs. 1,610 to Rs. 1,377.

53. *Henzada district.*—There was a fairly satisfactory increase of 2,232 persons in the number assessed and Rs. 8,491 in the gross demand. Rupees 577 outstanding from the previous year were remitted in addition to Rs. 239 on account of the current demand. The balance, Rs. 4,11,639, was collected by the 31st March. The number of persons exempted from payment of the tax was, in comparison with other districts, out of proportion to the total number of tax-payers. Defaulters too were much more numerous than in the preceding year, but less recourse was had to coercive processes.

54. *Thayetmyo district.*—There was a decrease of Rs. 1,741 in the number of persons assessed and of Rs. 5,717 in the gross demand. Remissions were larger by Rs. 499 than in 1891-92, and the net demand fell off from Rs. 1,33,542 to Rs. 1,27,326. The Deputy Commissioner attributes the falling off to the migration of the people, owing to a succession of bad harvests and to the stoppage of permits for cutch-boiling. All this may, as the Commissioner states, be possibly true, but some account of the testing of the rolls by Revenue Officers would have been interesting. For a small district like Thayetmyo, the number of persons exempted from the tax appears unduly large. Collections were difficult owing, it is said, to the poverty of the people. In 1891-92 152 persons were in arrears and 94 coercive processes of all kinds were issued. In the year of report there were no less than 992 defaulters against whom 993 warrants were issued; 24 persons were actually committed to jail and sale of property was ordered in one case.

Tenasserim division.

55. *Amherst district.*—There has been a marked increase in the proceeds of the capitation-tax in this district. In 1890-91 the increase in gross demand amounted to Rs. 3,937. In 1891-92 (the year of the census) the improvement was Rs. 16,885. In the year of report there was an increase of Rs. 10,286, the number of persons assessed having risen from 72,526 in 1890-91 to 75,523 in 1891-92, and to 79,180 in the year of report. This improvement is due in great measure to the operations of the Settlement Department which followed the census of 1891. One hundred and sixty-four villages were tested with the result that an additional demand of Rs. 3,089 was made over and above the thugyis' figures. The number of villages checked is still inadequate. The Financial Commissioner looks to the Commissioner to take steps to ensure that Subdivisional and Township Officers do not fail in this important part of their duty. The gross demand amounting to Rs. 3,32,402 was assessed on 58,507 married couples and 20,018 single persons at rates varying from Rs. 5 and Rs. 2 on married couples and Rs. 2-8-0 and Re. 1 on single men. The amount of tax remitted was Rs. 242 as against Rs. 572 in the preceding year, and the balance for collection stood at Rs. 3,32,160, the whole of which was realized punctually before the close of the year. Of the total number assessed 420 persons defaulted in respect of Rs. 1,562 against 389 and Rs. 5,815 respectively in 1891-92. Sales of property were resorted to in 14 cases and 77 defaulters were actually arrested. In 1891-92 the number of sales was 1, and the number of arrests 250. These results are satisfactory and show that notwithstanding a fall in the price of paddy the people were sufficiently well off to meet their demands.

56. *Tavoy district.*—The revenue in this district is almost stationary. The Financial Commissioner fears that the checking of the thugyis' rolls is not attended to by Subdivisional and Township Officers. The Deputy Commissioner should insist on subordinate officers doing their duty in this respect. It would appear that the checking is confined to the Akunwun's office. Any mere office testing of the kind is useless. Of the total demand, amounting to Rs. 65,377, a sum of Rs. 107 was remitted, leaving Rs. 65,270 for realization. In 1891-92 the figures were Rs. 64,762, Rs. 182, and Rs. 64,580 respectively. As in the preceding year, the whole of the net current demand was collected by the 31st March. It is remarkable that out of the 14,239 agriculturists assessed to the tax, no less

than 9,365 were field labourers. The number of persons holding exemption tickets was 4,026, of whom 287 received tickets in the year of report.

57. *Mergui district.*—The total number of persons assessed to capitation-tax was 17,158, of whom 12,237 or 71·32 per cent. were agriculturists. In 1891-92 the number of assessees was 16,545, of whom 12,191 or 73·68 per cent. were cultivators. The gross demand was Rs. 43,205 against Rs. 41,750 in 1891-92. Remissions increased from Rs. 240 to Rs. 324. The greater part of the remissions were given in Maliwun, where, owing to the migratory nature of the people, collections are difficult. The net demand was collected in full without recourse to a single coercive process, a result which is creditable to the Deputy Commissioner, Mr. Batten.

58. *Toungoo district.*—There was an increase of 716 in the number of persons assessed and Rs. 24,320 in demand. Deducting remissions, the net sum for realization rose from Rs. 93,188 to Rs. 1,17,375. The full amount of the tax was collected within the year without any hitch, except in 29 cases, in which notices were found necessary. For two years in succession recovery has been effected without recourse to coercive measures. The assessment-rolls were, under the orders of the Deputy Commissioner, carefully checked by Subdivisional and Township Officers.

59. *Shwegyin district.*—There was an increase of 3,588 in the number of persons brought on to the rolls and Rs. 14,156 in demand. The number of field labourers and non-agriculturists paying the tax has largely increased and is double of the number in 1891-92. Deducting remissions, the net demand for collection was Rs. 1,65,083, the whole of which was punctually realized within the year. In the process of recovery 3 persons were committed to jail against 11 in the previous year. The assessment-rolls were satisfactorily scrutinized and there was a decrease of 123 in the number of persons exempted from the tax.

60. *Salween district.*—One hundred and thirty-three persons were brought under assessment for the first time during the year, with a resulting increase of Rs. 308 in demand. A sum of Rs. 20 was remitted against Rs. 41 in 1891-92. Notwithstanding the prevalence of smallpox, collections were rapid and the whole of the net current demand was paid before the 31st March. There was a large increase in the number of persons holding exemption tickets, chiefly under the head of "cripples." The Deputy Commissioner states that enquiry in regard to this large increase is being made. Apparently the thugyis' assessment-rolls were accepted without sufficient scrutiny. Considering the somewhat marked difference between the figures of 1891-92 and 1892-93 it was the business of the Deputy Commissioner to have either tested the accuracy of the figures himself or to have deputed the Myoôk at headquarters to verify them, instead of calling upon the thugyis concerned for an explanation.

LAND-RATE IN LIEU OF CAPITATION-TAX.

61. Land-rate in lieu of capitation-tax is levied in the towns of Akyab, Kyaukpyu, Rangoon, Prome, Bassein, Thayetmyo, and Toungoo. With the extension of the income-tax, land-rate in lieu of capitation-tax has been steadily declining. In 1891-92 the total demand was Rs. 70,848, of which Rs. 360 were remitted, leaving Rs. 70,488 for realization. In 1892-93 the demand amounted to Rs. 70,196. Deducting remissions, the net sum for collection was Rs. 68,121. The large increase in remissions is due to erroneous assessment on persons liable to income-tax in Akyab. The number of persons liable to land-rate increased from 13,208 to 13,414, the incidence per head being Rs. 5·23 compared with Rs. 5·34 in 1891-92. A larger number of notices for the payment of the tax was issued, but fewer persons were proceeded against for recovery. In 1891-92 there were 221 defaulters against whose person or property coercive processes were issued. In 1892-93 the number fell off to 73. Arrests were made in 9 cases against 172 in 1891-92, but, as in the previous year, not a single person was committed to jail. Sales of property in satisfaction of arrears of the tax were made in 15 cases against 21 in 1891-92. There were no outstandings of the tax at the close of the year.

FISHERIES.

62. The revenue under this head is derived from (*a*) leases of fisheries, the exclusive monopoly of which is usually sold by public auction for periods varying from one to five years, and (*b*) fees on licenses for the use of particular fishing implements within waters which are not leased fisheries. The bulk of the revenue is derived from leased fisheries and more than one-half of the gross demand comes from the important fishery district of Thôngwa in the Irrawaddy division. The total fishery revenue demand during the year of report amounted to Rs. 16,91,881 against Rs. 16,21,131 in 1891-92. There was thus an increase of Rs. 70,750 or 4·36 per cent. compared with a decrease of Rs. 14,376 or ·88 per cent. in the previous year. Remissions, aggregating Rs. 1,130, were granted in the Tharrawaddy and Prome districts. Similar but somewhat smaller remissions were sanctioned in these two districts and in Toungoo in 1891-92. Deducting these, the net current fishery revenue demand was Rs. 16,20,756 in 1891-92 and Rs. 16,90,751 in 1892-93. At the commencement of the year a sum of Rs. 19,310 was outstanding. This raised the sum for realization to Rs. 17,10,061, of which Rs. 17,02,710, or 99·57 per cent., were collected, leaving a small balance of Rs. 7,351 in arrears at the close of the year in the Hanthawaddy (Rs. 7,040), Sandoway (Rs. 163), and Amherst (Rs. 148) districts. The subjoined statement gives the particulars of the fishery revenue during the past two years.

	1891-92.		1892-93.		INCREASE OR DECREASE.	
	Number.	Demand.	Number.	Demand.	Number.	Demand.
		Rs.		Rs.		Rs.
(1) *Licenses on nets for—*						
(*a*) Inland fisheries ...	8,378	74,874	9,601	89,016	+1,223	+14,142
(*b*) Sea fisheries	8,713	1,00,737	6,947	95,033	−1,766	−5,704
Total ...	17,091	1,75,611	16,548	1,84,049	−543	+8,438
(2) *Leases of—*						
(*a*) Inland fisheries ...	1,476	14,05,914	1,483	14,53,318	+7	+47,404
(*b*) Sea fisheries including turtle banks.	54	39,606	57	54,514	+3	+14,908
Total ...	1,530	14,45,520	1,540	15,07,832	+10	+62,312
GRAND TOTAL ...	18,621	16,21,131	18,088	16,91,881	−533	+70,750

There was a decrease of 543 in the number of net licenses issued during the year of report, but there was an increase of Rs. 8,438 in the revenue demand. This is due to the employment of a proportionately larger number of more highly taxed fishing implements.

The average license value of each net licensed in 1891-92 was Rs. 10·28: in 1892-93 it was Rs. 11·12. It has been represented to the Financial Commissioner that the rates fixed on the different implements in use in Lower Burma are inequitable and press hardly in some districts. In order to remedy this district officers have been invited to compare the existing fees with those current in neighbouring districts and to submit proposals for fixing uniform rates based on a consideration of the size and capacity of each implement employed.

There has been an increase in the number and value of leased fisheries, but the average value of each has remained almost stationary. In 1891-92 it was Rs. 945: in 1892-93 it was Rs. 979.

More attention was paid to the collection of fishery revenue and there was consequently a smaller number of defaulters. In 1891-92 there were 569 persons in arrears against whom process for the recovery of Rs. 4,89,106 was issued. Two hundred persons were actually arrested and sales of property had to be made in 28 cases before the revenue was realized. In 1892-93 there were 237 defaulters, and Rs. 2,50,822 were in arrears; 100 persons were arrested and in 23 cases the property attached had to be sold to effect recovery.

63. Owing to the close attention paid by the Deputy Commissioners of Akyab and Kyaukpyu there has been a very large increase in the fishery revenue of this division. In Akyab the increase (which amounted to 50 per cent. over 1891-92) was greatly due to close watching of thugyis and to better scrutiny of the net licenses issued. In Kyaukpyu the demand was more than double of that of the previous year. The Deputy Commissioner attributes this to the prosecution and dismissal of two thugyis for criminal breach of trust in respect of fishery revenue collected by them. Mr. Leeds's arrangement for collecting the net tax has been given a trial, and the increased receipts show that his plan is effectual. Sandoway is the only district in this division in which there has been a deficit. Fewer licenses were taken out and the number of leased fisheries fell from 15 to 14. There were no remissions and the whole of the demand, with the exception Rs. 163 due in the Sandoway district, was realized within the year without recourse to a single coercive process.

Arakan division.

64. There has been a falling off of Rs. 6,165 in the fishery revenue of this division owing chiefly to the deterioration in value of two leased fisheries in the Pegu district and to the exclusion of the final instalment of Rs. 20,113 made payable under the terms of the lease after the 31st March in the Tharrawaddy district. The collections by the Deputy Commissioner, Rangoon, are unimportant. In Hanthawaddy there was a small increase of Rs. 1,483 due to a larger number of net licenses being taken out. The uncollected balance at the close of the year was Rs. 7,040. This amount was stipulated to be paid on the 31st March, but was not realized till after the close of the year. To secure the punctual payment of the fishery revenue the Deputy Commissioner has fixed the 1st March as the date on which the last instalment is in future to be paid.

Pegu division.

In the Pegu district, besides the loss in leased fisheries, a smaller number of net licenses were taken out. The Deputy Commissioner was assiduous in requiring lessees to pay up their dues and there were consequently no outstandings. In Tharrawaddy there was a satisfactory increase in revenue on net licenses. Seven new fisheries were sold in the Prome district resulting in an increase of Rs. 486 in the gross demand. The Deputy Commissioner has given no explanation of the reduced receipts on license fees for nets. In Hanthawaddy and Tharrawaddy coercive measures were resorted to in a larger number of cases than in the preceding year. Forty-three warrants of all kinds were issued against 20 defaulters in Hanthawaddy. In the previous year the numbers were respectively 20 and 17. In Tharrawaddy the number of defaulters (8) was less than in the previous year by 3, but 30 coercive processes were found necessary compared to 11 in the year before. In Pegu and Prome particulars of proceedings against fishery revenue defaulters are not given in the prescribed statement, Form No. XXVIII.

The Commissioner of Pegu is requested to instruct the Deputy Commissioners concerned to furnish the required information in future reports.

65. In the Irrawaddy division the bulk of the increase was contributed by Thôngwa and Henzada. Thayetmyo was the only district in which there was a deficit. The total increase amounted to Rs. 51,024, of which license fees on nets contributed Rs. 5,582 and leases of fisheries Rs. 45,442. There were neither remissions nor outstandings and, except in Bassein, the collections were made with less difficulty and friction than in the previous year. The Commissioner, Mr. Weidemann, has given some explanation of the increase in Thôngwa, and he attributes the improvement in net licenses to more effective supervision and control both of which were wanting in the previous year.

Irrawaddy division.

In Bassein the increase (Rs. 1,146) was small. The officiating Commissioner, (who was in charge of the district for almost the whole year), caused special enquiry and report to be made concerning nets, and he is satisfied that Township Officers exerted themselves in checking the issue and the payment of fees. On the other hand sea or damin net tax decreased by Rs. 5,540. Fishermen lost heavily in the previous year when they expected a good haul and so several of them

did not renew their licenses in 1892-93. The large increase of Rs. 29,599 in Henzada is due to the sale of those fisheries the leases of which had expired.

In the Lower Burma portion of the Thayetmyo district a smaller number of net licenses were taken out, but leased fisheries fetched slightly better prices. The Deputy Commissioner appears to think that owing to the low rise of the Irrawaddy the larger description of nets on which higher fees are fixed could not be worked with profit and consequently a smaller number of these implements were licensed. Compared with the past year less difficulty was experienced in collecting the revenue on leased fisheries. As a rule the instalments were more punctually paid. Two hundred and five persons became defaulters against 442 in 1891-92. There were four sales of property (in Henzada) and 90 arrests against 11 and 178 respectively in the year before. In 1891-92 the number of persons paying the tax was stated to be 28,170, whereas in the year of report the number is said to be 5,783. The Commissioner is requested to explain this extraordinary difference.

Tenasserim division.

66. Mergui and Toungoo are the only two districts in this division in which there has been an improvement. Elsewhere there are decreases of greater or less amount. The total demand for the year was Rs. 1,86,207: in 1891-92 it was Rs. 1,75,215. There has thus been an increase of Rs. 10,992, or 6·27 per cent., compared with a corresponding increment of Rs. 16,435, or 10·35 per cent., in the year before. No remissions were granted and the whole of the current demand, with the exception of Rs. 148 in Amherst, was realized by the 31st March.

In the Amherst district the decrease (Rs. 2,893) is due to a considerable reduction in the number of licenses on nets. It would appear that in 1891-92 a large number of persons using the hand-cast net known as the letpyitkun for catching fish for domestic purposes were assessed to the tax. Mr. Eales, the present Deputy Commissioner, states that owing to the action taken in 1891-92, these persons did not use the net in the year of report. The number of licenses on nets for sea fishing has thus fallen from 4,305 to 870 with a corresponding decrease in revenue from Rs. 12,826 to Rs. 4,058. Under other heads of revenue, except turtle banks, there has been a satisfactory increase. The letpyitkun referred to above is not included in the schedule of nets liable to taxation, and the Deputy Commissioner is of opinion that they should not be assessed. The Financial Commissioner awaits the promised reference which the Deputy Commissioner states will be made on the subject. The delay in the collection of the small balance outstanding at the close of the year was due to the change of the residence of the lessee when the final instalment became payable. In Tavoy there are no fresh-water fisheries. Owing to some of the turtle banks having been washed away there was a slight diminution in the fishery revenue of the district. Net licenses showed a fair increase. The Deputy Commissioner's remark that the reduced receipts in fishery revenue are due to want of sufficient supervision by Township Officers is not very clear. The pearling industry has largely augmented the revenue of the Mergui district. Under the orders of the Financial Commissioner and with the approval of the Chief Commissioner the banks were divided into five blocks, one of which was reserved and the rest sold by auction for Rs. 22,250 per annum for three years from the 1st October 1892. The reserved block was intended to be given at a valuation to Mr. Chill who had certain claims to favourable consideration. The Deputy Commissioner, Mr. Batten, misunderstood the Commissioner's orders and granted a license to Mr. Chill for the exclusive monopoly of this block at a rental of Rs. 4,560. This was subsequently rectified and, under the orders of the Chief Commissioner, a lease was granted to Mr. Chill for three years subject to the payment of Rs 4,560 as agreed to by the Deputy Commissioner for the first year and Rs. 11,000 per annum for the remaining period of the lease. This concession has since, with the permission of the Chief Commissioner, been transferred to a Company formed in Singapore for the purpose of working the pearling industry with improved appliances under European supervision. For eight months (October—May) during which the blocks were worked pearls and mother-of-pearl shells to the value of Rs. 85,000 were extracted. Mr. Smeaton visited Mergui in January

1893 and had an opportunity of meeting several gentlemen concerned in the trade and of seeing how the operations were carried on. Several interesting questions as to the limits of the territorial jurisdiction of the Government of India came up for discussion and various suggestions as to the future working of the banks were made.

The Australian plan of a fixed license-fee per boat or pump with a royalty per ton of shell and free fishing has been decided upon; but as the exclusive monopoly to fish for shells has been granted for three years, this plan has been held in abeyance for the present. Meanwhile, the Government of India has been negociating with the Australian authorities for the engagement of an expert to advise the local Administration as to the best means of developing the industry. The decrease in license-fees on nets is more nominal them real. In 1891-92 the whole of the fishery revenue payable up to the end of June was included in the accounts of that year. Now instalments due after the 31st March have been excluded.

In Toungoo, owing to the re-sale of fisheries of which the leases which had expired, there was an improvement of Rs. 2,056 in the revenue. The Deputy Commissioner was vigilant in preventing illicit fishing; but owing to a number of immigrants from Upper Burma having taken to other means of livelihood fewer licenses were taken out and there was consequently a drop in fees from Rs. 2,480 in 1891-92 to Rs. 1,596 in the year of report. Collections were made without any hitch, the instalments as they fell due being paid without the service of even the usual preliminary notice.

In Shwegyin there was a slight decrease of Rs. 768 due chiefly to a reduction in the number of net-licenses issued. Four warrants of arrest sufficed to secure the payment of the sum in arrears amounting to Rs. 307, but not a single defaulter was actually arrested.

SALT EXCISE.

67. There has been no change in the composition duty on salt manufactured in Lower Burma. The rates now current were fixed in 1890 after consideration of the replies received from local officers, and after perusal of the report submitted by Mr. Ashton, Assistant Commissioner, Northern India Salt Revenue Department, who investigated the conditions under which salt was manufactured in all the districts of Burma in which the industry was carried on. Cauldrons and earthen pots of certain capacity alone are allowed. Rates on these vary in different districts according to size and capacity and according to the period during which manufacture is habitually carried on. They represent approximately a duty equivalent to the custom's tariff of one rupee per maund after making due allowance for dryage. Since these rates were introduced the number of licenses taken out has steadily declined and the number of persons engaged in the manufacture of salt is much smaller than in 1889-90. In that year there were 5,491 separate licenses; in the succeeding year the number was reduced to 3,991; in 1891-92 there were 3,003 licenses. In the year of report there was a slight improvement, the number of licenses granted having risen to 3,908, a figure almost equal to that of 1890-91. Recent enquiries into the condition of the salt industry show that the employment of iron cauldrons is more economical, and vessels of this kind are gradually taking the place of earthen pots. Since 1889-90 the number of licenses for cauldrons has been steadily increasing. In that year there were 301; in 1890-91 the number was 497. In the following year it had increased to 778; and in the year of report the number reached the respectable figure of 910.

Year.	Number of cauldrons.		Number of pots.		Total.
1889-90 ...	... 301	+	5,190	=	5,491
1890-91 ...	... 497	+	3,494	=	3,991
1891-92 ...	... 778	+	2,225	=	3,003
1892-93 ...	... 910	+	2,998	=	3,908

The revenue demand on salt rose from Rs. 1,66,114 in 1891-92 to Rs. 1,76,729 in 1892-93, being an increase of Rs. 10,615 or 6·39 per cent. compared with a decrease of Rs. 23,819 or 12·54 per cent. in 1891-92. There were deficits in Tavoy (Rs. 6,060), Hanthawaddy (Rs. 4,000), Bassein (Rs. 3,192), Thôngwa (Rs. 1,100), and Pegu (Rs. 120), but elsewhere there were satisfactory improve-

ments. The largest increase was in Kyaukpyu, where the revenue rose from Rs. 14,175 to Rs. 31,878. The entire demand was realized in full by the 31st March without recourse to coercive measures. No remissions were granted.

68. *Arakan division.*—The salt manufactured in Akyab is consumed locally. During the year 368 licenses covering 590 pans were granted against 206 licenses and 349 pans in 1891-92. The pans which have taken the place of earthen pots are of the same capacity as the latter. Every one of them was measured and found to be of less capacity than 5 gallons. Each pan is estimated to yield 25 maunds, whereas the estimated outturn of an earthen pot seldom exceeds 18 or 20 maunds. The estimated output of salt during the year may therefore be taken to be 14,750 maunds, on which the composition duty levied (Rs. 2,950) appears certainly inadequate. The Commissioner of Arakan has been instructed to make enquiries into this inequality between output and demand and to submit proposals for adequately taxing the salt by enhancing the composition duty if the estimated outturn is really near the truth. It is believed that the increased yield is due to the prolongation of the period in which salt-boiling operations are carried on. The Financial Commissioner is glad to notice the diligence displayed by the Subdivisional Officer, Rathedaung, and Township Officer, Naaf, in preventing the illicit manufacture of salt.

Akyab district.

69. In Kyaukpyu there was an increase of Rs. 17,703 due to a larger number of licenses having been taken out. The Deputy Commissioner explains that in the previous year owing to a glut in the market the production of salt was abnormally small. As the surplus stock became exhausted there was a rise in price and a number of persons attracted by the higher prices took out licenses; hence the increased revenue. The Deputy Commissioner does not report the number of pots employed or the estimated outturn of the year. This information should be given in future reports.

Kyaukpyu district.

70. In Sandoway each utensil is separately licensed. Five cauldrons and 1,533 earthern pots were licensed and there was an increase of Rs. 1,580 in revenue. The estimated outturn of salt during the year was 19,225 maunds and the duty thereon Rs. 7,790. This gives an incidence of less than 8 annas per maund. This low incidence, as in Akyab, requires the Commissioner's attention.

Sandoway district.

71. *Pegu division.*—There was a further decrease of Rs. 4,000 in the salt revenue demand of the Hanthawaddy district. Earthen pots are no longer used and manufacturers use iron cauldrons almost all the year round. The salt works are at present confined to the Tanmanaing circle and special precautions are taken to prevent illicit manufacture. The outturn of the year in wet salt is roughly estimated at 20,880 maunds. The composition duty of Rs. 4,350 is therefore still below the level of the import tariff, but it has been said by successive Deputy Commissioners to be unlikely that the industry can long survive any further enhancement in taxation.

Hanthawaddy district.

72. The manufacture of salt in Pegu is insignificant and scarcely calls for remark. Nine cauldrons were licensed, being three less than in the previous year, and the revenue was Rs. 360. The estimated outturn was 1,232 maunds.

Pegu district.

73. *Irrawaddy division.*—The one existing centre of salt manufacture in this district is at To. Ten cauldrons were licensed against 21 in 1891-92. The outturn of salt is not stated. This information should be given in future reports. The high rates of composition duty appear to have practically extinguished what at one time was a flourishing industry.

Thôngwa district.

74. The decrease in this district is due to a reduction in the number of vessels. Factories were thoroughly inspected and a case was detected in which a sum of Rs. 180 was short-collected. Two thugyis were punished for neglecting to inspect the boileries in their respective charges. The industry is in a languishing state. The total esti-

Bassein district.

mated outturn of salt was 78,182 maunds and the composition duty was Rs. 50,214.

Amherst district.

75. *Tenasserim division.*—The officers in charge of the Wagaru, Bilugyun, and Martaban townships, in which the manufacture of salt is largely carried on, were vigorous in detecting unlicensed factories. Two thugyis were prosecuted for embezzling the salt revenue, one was imprisoned, and the other acquitted. The latter case was one of suspicion rather than actual proof. The number of pots and cauldrons licensed decreased from 1,415 to 1,279 in the year of report, but owing to the increased number of licenses for sea-brine workings on which a higher composition duty is levied the revenue advanced from Rs. 45,458 to Rs. 49,262, or an increase of Rs. 3,804 equivalent to 8·37 per cent. The total outturn of salt was 47,160 maunds against 54,285 maunds in 1891-92.

	1891-92.	1892-93.
Cauldrons ...	1,332	1,138
Earthen pots	83	141
Total ...	1,415	1,279

Tavoy district.

76. The decrease in this district is due to over production in the previous year and to a fall in prices from Rs. 125 to Rs. 75 per 1,000 viss of 3,650 lbs. avoirdupois. Local officers were energetic in inspecting the boileries. Every factory was visited four or five times by thugyis and township officers, and the Deputy Commissioner personally inspected a large proportion of them. The year's outturn is estimated at 780,840 viss, or 34,636 maunds, and the duty thereon Rs. 23,890. The production is proportionately large, as three persons manufactured salt all the year round. Proposals for adequately taxing factories in which boiling operations are carried on throughout the year are under consideration.

Mergui district.

77. In the Mergui district there has been a slight increase in the number of cauldrons employed and in the revenue demand. The cauldrons at work were regularly inspected. The industry is believed to be slowly dying out; 1,076 maunds were produced and the duty thereon was Rs. 800.

Shwegyin district.

78. There has been a slight increase in the number of vessels licensed in this district and in the revenue demand. The total output is estimated at 3,169 maunds (but this is probably considerably below the truth) and the composition duty thereon was Rs. 4,235. Inspections of factories were regularly made by township officers, but the Deputy Commissioner should in the course of his tours verify the inspections made by subordinate officers.

MINOR FOREST PRODUCE.

79. This is an unimportant item of revenue, and since the alteration of the rules relating to the issue of licenses for the right to collect cutch, bees'-wax, honey, lac, cardamoms, and other spontaneous produce of forests or edible birds' nests there has been a further diminution in receipts. Under the old rules the authority to grant licenses within any area not included in a reserved or village forest was vested in the Deputy Commissioner of the district. Now such licenses can only be granted in consultation with the Forest Officer of the division within whose jurisdiction the district falls. The total income from this source was Rs. 29,144 against Rs. 34,914 in 1891-92, being a decrease of Rs. 5,770 or 16·53 per cent. Of the collections in the year of report more than three-fourths were contributed by Thayetmyo and Mergui.

Arakan division.

80. The total amount realized in the Arakan division was Rs. 428, being an increase of Rs. 5 over that of 1891-92. Of this sum Rs. 48 were collected in Akyab on licenses for extracting wood-oil; Rs. 116 in Kyaukpyu, and Rs. 264 in Sandoway.

Pegu division.

81. In the Pegu division the only district in which licenses were granted was Prome and Rs. 44 were realized there.

Irrawaddy division.

82. The minor forest produce in the Irrawaddy division showed an increase of Rs. 7,026 or 202·77 per cent., the collections in 1892-93 being Rs. 10,491 compared with Rs. 3,465

in the preceding year. Thôngwa was the only district in which there was a deficit. The Deputy Commissioner attributes the decrease (Rs. 221) either to the unpopularity of the present system of licensing or because persons who had hitherto bought the right have been collecting without licenses. To this explanation the Commissioner adds that doubtless, as elsewhere, the extension of cultivation in this district has removed jungle, and with it the trees, which constituted a source of income. In Bassein there was an increase of Rs. 103. The edible birds' nests monopoly sold for Rs. 210 more than in 1891-92, but owing to a decrease of jungle fees on licenses to collect honey fell off by Rs. 107. In Thayetmyo there was a large increase of Rs. 7,144 due to the issue of licenses for "leinsha," an inferior description of cutch used in adulterating the cutch of commerce. The Deputy Commissioner believes that under cover of these licenses much illicit extraction of cutch takes place, and that owing to the remoteness of cutch camps boiling operations, carried on surreptitiously, are seldom detected at the start. The stoppage of cutch licenses and the reservation of cutch have pressed somewhat severely on the people, and notwithstanding the exertions of the Forest Department and numberless prosecutions, illicit boiling is still carried on.

Tenasserim division.

83. In Tenasserim there has been a large falling off of Rs. 12,642. Amherst is the only district in which there has been a small increase of Rs. 298 due to better prices having been realized for the sale of the right to collect bats' guano, which as a fertilizer is much appreciated. In Tavoy owing to a combination among the Chinese to keep down prices, the right to collect edible birds' nests at the Mosco Islands was not put up to auction. Government agency was employed in collecting the birds' nests, and the first consignment which arrived towards the close of the year realized Rs. 180 a viss. A sum of Rs. 1,008 was collected and paid into the Treasury as proceeds of the sale against a fee of Rs. 1,350 in 1891-92. After the 31st March a further consignment was received which realized Rs. 1,550. This amount is not included in the revenue accounts of the year. The cost of collection was Rs. 600, so that the season's work fetched a net profit of Rs. 1,958, being a gain of Rs. 608 over the license system of 1891-92. In Mergui the decrease of Rs. 12,415 is more nominal than real. The right to collect edible birds' nests and bees'-wax was sold for Rs. 26,340, of which Rs. 12,510 were stipulated to be paid after the close of the financial year. In 1891-92 the price paid for these two monopolies was Rs. 26,105. In the Toungoo district permits to extract timber in areas not included within Forest reserves and licenses to manufacture charcoal and boil cutch are no longer granted by the Deputy Commissioner. These permits and licenses are now issued by the Deputy Conservator of Forests. The only article of minor forest produce for which licenses are now granted by the Deputy Commissioner is bees'-wax. The fees from this source amounted to Rs. 84. In 1891-92, including other items of receipts, the collections were Rs. 248. The receipts in Shwegyin are almost stationary. In 1892-93 the fees from licenses realized Rs. 540, or Rs. 5 less than in the year before. In Salween no licenses were granted.

Other kinds of Revenue.

84. There has been a satisfactory increase in the revenue from the sale of postage and telegraph stamps, and in the income from Miscellaneous sources. The collections during the past two years are contrasted as follows:—

	Collections in 1891-92.	Collections in 1892-93.	Increase or decrease.
	Rs.	Rs.	Rs.
Postage stamps	3,11,916	3,31,700	+ 19,784
Telegraph stamps	5,30,216	5,69,892	+ 39,676
Miscellaneous revenue	3,92,827	4,12,494	+ 19,667
Total ...	12,34,959	13,14,086	+ 79,127

Postage stamps.

85. Under postage stamps the largest falling off was in Toungoo (Rs. 1,233) followed by Akyab with a decrease of Rs. 351, Thayetmyo Rs. 302, Kyaukpyu Rs. 185, and Hen-

zada Rs. 110. In the remaining districts the improvements in the order of importance were as follows:—

	Rs.
Rangoon Town ...	14,768
Thôngwa ...	1,871
Amherst ...	1,795
Pegu ...	1,128
Bassein ...	993
Shwegyin ...	820
Mergui ...	203
Prome ...	188
Sandoway ...	70
Salween ...	50
Tavoy ...	49
Tharrawaddy ...	31

The improvement in revenue from the sale of postage stamps was Rs. 19,784 compared with an increase of Rs. 2,567 in 1891-92. This large increase is probably due to a practice which the Deputy Postmaster-General, Burma, believes to be prevalent in many offices of affixing to covers a larger number and value of stamps than are actually required.

Telegraph stamps.

86. The receipts from the sale of telegraph stamps showed an increase of Rs. 39,676. In 1891-92 the increase was Rs. 36,775. In one half of the province there has been advance, in the other half decline in the revenue. The surplus districts are:—

	Rs.
Rangoon Town ...	40,177
Akyab ...	2,678
Tavoy ...	717
Shwegyin ...	274
Amherst ...	185
Sandoway ...	183

In the following six districts there were deficits, namely:—

	Rs.
Thayetmyo ...	2,330
Toungoo ...	1,271
Henzada ...	454
Bassein ...	345
Prome ...	118
Kyaukpyu ...	20

In the absence of details it is impossible to say how far the increases under postage and telegraph stamps are due to the employment of service stamps and to the despatch of State messages in the transaction of official business. In future the Statement Form (No. XXVIA) should give the total revenue from postage stamps distinguishing service from ordinary, and receipts from the sale of telegraph stamps should, if possible, show the number and cost of telegrams despatched distinguishing State from private messages.

Miscellaneous revenue.

87. The total income from miscellaneous sources amounted to Rs. 4,12,494, of which the largest contribution was made by Thôngwa. In 1891-92 the collections were Rs. 3,92,827. The increase in revenue is thus Rs. 19,667 or 4·96 per cent. The particulars of receipts furnished by Deputy Commissioners show that there is want of uniformity in the preparation of this statement.

In some districts all receipts other than land revenue, capitation-tax, land-rate in lieu of capitation-tax, fisheries, and salt-tax are included under the head of "Miscellaneous revenue," while in other districts only those items of land revenue other than those separately reported on are given. It is scarcely necessary to point out that the figures for "Miscellaneous revenue" in column 5 of Statement No. XXVIA appended to this report should comprise only those items of land revenue which are not included in the text of the Report under the separate heads of land revenue (fluctuating collections), capitation-tax, land-rate in lieu of capitation-tax, fisheries, salt excise, and minor forest produce.

Arakan division.

88. None of the Deputy Commissioners in the Arakan division appear to understand what items of revenue should be included under "Miscellaneous." In Akyab Rs. 323 realized in cases under the Stamp Act have been wrongly included. A sum of Rs. 1,152 was realized from fines imposed on thugyis and thugyisayès and Rs. 8,720 from fines inflicted and realized by village headmen under their statutory powers. The collections in Kyaukpyu have been swelled by the inclusion of criminal fines

(Rs. 8,498), sale-proceeds of unclaimed property (Rs. 130), fees in civil, criminal, and revenue processes (Rs. 2,809), registration fees (Rs. 118), jail receipts (Rs. 1,983), timber duty (Rs. 1,315), and wood-oil license fees (Rs. 2). The last named item of revenue should have been included under "Minor Forest Produce." A sum of Rs. 902 appears to have been twice included, once as "Receipts under Act III of 1889" and again as "Fines imposed by Ywathugyis;" eliminating these, the actual income from miscellaneous sources was Rs. 2,661. To this should be added one-third of the fees from processes issued by civil, criminal, and revenue courts. The receipts in Sandoway, which amount to Rs. 598, include the following items already included under the head of "Minor Forest Produce," namely, bees'-wax license fee Rs. 30 and wood-oil license fee Rs. 234. Deducting these the collections on account of miscellaneous sources amounted to Rs. 334.

Pegu division.

89. The receipts from miscellaneous sources in the Pegu division aggregated Rs. 1,07,261. In 1891-92 they were Rs. 1,58,779. The collections in Rangoon (Rs. 16,035) consist of Registration fees which should not have been included in the statement. The receipts in Hanthawaddy (Rs. 23,567) are made up of the following items:—(i) Revenue fines Rs. 4,780, (ii) Registration fees Rs. 4,971, (iii) Law and justice Rs. 13,578, (iv) Sale of service books Rs. 15, (v) Cash recoveries Rs. 153, (vi) Sale of stationery boxes Rs. 2, (vii) Royalty on laterite Rs. 68. Items (ii) and (iii) should not have been included and (iv) should have been credited to "Printing." In Pegu the entries are correctly shown. Of the total amount (Rs. 19,734) credited in the treasury Rs. 7,709 were on account of royalty on laterite, Rs. 6,154 potta survey fees, Rs. 3,647 fines inflicted by ywathugyis, Rs. 1,090 rent of railway town lands, Rs. 468 leases of house-sites, Rs. 407 fines on thugyis, Rs. 194 fines under the Track law, and Rs. 65 from other minor sources. The collections in Tharrawaddy comprise (i) fees, fines, and forfeitures (including revenue fines) Rs. 30,102, (ii) Police Rs. 2,185, (iii) Education Rs. 1,136, (iv) Stationery and Printing Rs. 394, (v) Sale-proceeds of fruit trees Rs. 364, (vi) Sale-proceeds of unclaimed and escheated property Rs. 157, and (vii) Revenue from other sources Rs. 480. Items (ii), (iii), (iv), and (vi) have been wrongly included. As regards item (i) revenue fines alone should have been given. In the Prome district the figures (Rs. 10,546) represent the following heads of receipts: namely, (i) Fines inflicted by ywathugyis Rs. 8,207, (ii) Rent of railway town land Rs. 1,985, (iii) Interest on agricultural loans Rs. 259, and Revenue fines Rs. 95.

Irrawaddy division.

90. In the Irrawaddy division the large increase of Rs. 62,757 is due to the inclusion of various items of receipt not properly coming under the category of miscellaneous revenue. In Thôngwa of the total amount shown in the statement (Rs. 1,06,672) the following figures should have been excluded, namely:—

	Rs.
(i) Law and Justice	52,333
(ii) Police	2,522
(iii) Education	1,458
(iv) Stationery	668

Further details of the balance Rs. 49,691 should have been given. In the Henzada district Rs. 67,420 are entered, of which the following items should have been expunged, namely:—

	Rs.
(i) Judicial fines	26,067
(ii) Unclaimed property	3,623
(iii) Jail receipts	14,442
(iv) Police fines	1,674
(v) Survey School receipts	449
(vi) Judicial receipts	2,805
(vii) Syndicate Fund fees	1,721
(viii) Printed forms	372
(ix) Registration	9

The Deputy Commissioner of Henzada has failed to furnish the details of the miscellaneous revenue. The Commissioner of Irrawaddy is requested to see that similar neglect does not again occur. In Thayetmyo the receipts comprise—

	Rs.
(i) Fines under the Lower Burma Village Act	4,111
(ii) Fines on thugyis	211
(iii) Rent of suburban land	304

Tenasserim division.

91. The collections in the Tenasserim division show a small advance of only Rs. 433. In the Amherst district a sum of Rs. 403, realized by the sale of unclaimed property, has been erroneously entered. In Tavoy the only items which pertain to miscellaneous revenue are—

	Rs.
(i) Revenue fines	1,403
(ii) Cash recoveries	925
(iii) Marriage fees	21
(iv) Sale of old furniture	29
(v) Circuit-house rent	2

The Deputy Commissioner of Mergui has correctly furnished the different items of receipts under the head of miscellaneous revenue, namely :—

	Rs.
(i) Rent and Royalty on tin including smelting license fees ...	3,035
(ii) Revenue fines	2,255
(iii) Brick-making	55
(iv) Other receipts	671

The collections in Toungoo amount to Rs. 15,016, of which the following receipts should have been excluded :—

	Rs.
(i) Copying and examining fees	77
(ii) Law and Justice	5,579
(iii) Unclaimed property...	186
(iv) Jail receipts	3,943
(v) Police receipts.	2,721
(vi) Education	210
(vii) Stationery and printing	257
(viii) Syndicate Fund fees	306

In Shwegyin the receipts under miscellaneous revenue are made up of the following items, namely :—

	Rs.
(i) Fines under the Lower Burma Village Act	6,954
(ii) Survey fees	1,799
(iii) Agricultural loans	323
(iv) Revenue fines	75
(v) Rent of house-sites	72
(vi) Sandbank dues	54
(vii) Royalty for capture of wild elephants	25
(viii) Garden land tax	12

These particulars are given in order that Deputy Commissioners may be in a position to determine what items should be included and what items should not be included.

The point to be observed is that only those items of receipts which have not been separately reported on in the text of the report are to be shown.

SECTION IV.—LAND AND REVENUE ACT.

Proceedings against revenue defaulters.

92. The proceedings taken against revenue defaulters for the recovery of arrears of land revenue, capitation-tax, land-rate, fishery revenue, and salt excise, have already been noted under their appropriate chapters. The following is a concise summary of the measures taken during the past two years for the recovery of arrears of all description of revenue administered by the Financial Commissioner in Lower Burma.

	Notices issued.		Coercive processes issued.		Total.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	No.	No.	No.	No.	No.	No.
I Land revenue ...	14,236	6,643	4,429	5,498	18,665	12,143
II Capitation-tax ...	5,826	9,979	5,702	6,252	11,528	16,231
III Land-rate ...	558	990	283	88	841	1,078
IV Fishery revenue ...	965	737	687	320	1,652	1,057
V Salt excise ...	48	...	12	...	60	...
VI Excise revenue ...	71	107	2	1	73	108
VII Tax on leased lands.	2	2	2	...	4	2
VIII Other taxes ...	561	239	156	70	717	309
Total ...	22,267	18,699	11,273	12,229	33,540	30,928

Fewer notices were issued and this may have led to an increase in the number of coercive processes. The Financial Commissioner observes that in several districts revenue is sometimes allowed to run into arrear and in order to secure payment before the close of the year the defaulter (to whom notice has not meantime been issued) is at once proceeded against. It should be remembered that coercive process is only justifiable when there is reason to suspect an intention to avoid or postpone payment, or where there is apprehension of insolvency. The Revenue Officer of a district knows, or should know, where delay is likely to occur and should issue timely notices, watch their effect, and only resort to process when the notices have failed. The Financial Commissioner finds no fault whatever with the vigorous use of coercive measures when due notice has been given and has been neglected. But no reasonable means should be spared to let every payer know what is due from him and when payment has to be made. Six thousand seven hundred and six warrants of arrests were issued, but in 2,710 cases the revenue was paid up before arrest. Similarly 4,480 attachments of property were ordered, but sale of property was only found necessary in 1,043 cases.

Process-service establishment.

93. The fees realized from the service of revenue processes and the share of the process-serving establishment debitable to Revenue have not been given for every district. It has therefore been impossible to show the financial result of the arrangement under which the permanent civil, criminal, and revenue process-serving establishments were amalgamated into one permanent staff. The Financial Commissioner requests that Commissioners will in future see that this information is given and decline to forward the district reports until it is furnished. The sections of the report dealing with process-service establishments should show (*a*) the strength and cost of (1) the sanctioned permanent staff and (2) the additional temporary establishment for the service of revenue processes; (*b*) the amount of fees realized by the issue of revenue processes; and (*c*) the financial result of the arrangement.

Collection of revenue by village headmen.

94. The system of collecting revenue through the agency of village headmen has been in force in several districts and the best opinion seems to be in favour of it. So far as experience up to date has shown the measure has been successful. It is being gradually extended as taikthugyis retire on pension, die, or are removed. The extension of the new system appears to demand certain changes in the rules under the Land and Revenue Act. These changes are now under consideration.

Enhancement of punishment for trespassing into reserved grazing-grounds.

95. In districts in which cultivation is rapidly extending and arable land is becoming scarce trespasses into areas reserved as grazing-grounds are reported to be frequent. Trespassers gladly pay at once the full revenue rates on such land which is often very fertile. The grazing reserves are of great importance in the agricultural interest of the province and these unlawful encroachments must be put down. Notwithstanding the prosecutions which have taken place trespass still goes on, and it is clear that the punishment provided by the rules is not sufficiently severe. Proposals are under consideration for enhancing the scale of punishment.

Grants of land for religious and public purposes.

96. One hundred and sixty-three grants measuring nearly 67¾ acres were alienated for religious purposes. The bulk of the grants were made revenue free to Buddhists for their religious edifices. In the case of "theins" the grants were really nominal as the sites applied for generally formed part of monastery enclosures exempted from payment of land revenue. The estimated value of the land granted was Rs. 3,725. One grant was made in the Town of Rangoon for a Hindu temple subject to payment of a moderate rent. For public purposes (chiefly zayats or rest-houses) 35 grants were made, the area alienated being a little over 19½ acres valued at Rs. 7,621. Of these one was an outright sale for Rs. 6,624 for a Hindu burning-ghat in Rangoon.

Grants of land for cultivation.

97. Some serious abuses of the rules for grant of agricultural land were reported during the year, notably in the Pegu and Thôngwa districts, and the powers of all Revenue

Officers, except the Deputy Commissioner, under Chapter VII of the Rules, were withdrawn. In addition to this it was found that great confusion was often caused by the simultaneous exercise of the powers given by Chapter VII by several grades of Revenue Officers in respect of lands in the same kwin or village. Changes in the rules, designed to prevent abuses and avoid confusion, are now under consideration.

SECTION V.—OTHER ACTS.

Land acquired under the Land Acquisition Act, X of 1870.

98. The total area of land acquired for public purposes measured 459·2 acres, for which a sum of Rs. 36,426 was awarded as compensation. The annual reduction of land revenue involved thereby was Rs. 1,184. For Railway purposes $1\frac{1}{2}$ acres of land were taken up at a cost of Rs. 1,441. Of this area one-fifth of an acre costing Rs. 1,403 was in Rangoon and the remainder in the Hanthawaddy district. Excluding the railway area the price awarded for land taken up under the Act was as follows:—

	Area.	Total cost.	Average rate per acre.
	Acres.	Rs.	Rs.
(i) For roads	240·7	8,601	35·73
(ii) For canals	1·7	158	92·94
(iii) For buildings and miscellaneous works ...	215·3	26,226	121·81
Total ...	457·7	34,985	76·44

The prices paid were not on the whole excessive.

Agricultural loans.

99. At the commencement of the year a sum of Rs. 16,930 was outstanding; in the Sandoway (Rs. 200), Tharrawaddy (Rs. 100), Prome (Rs. 5,905), Thayetmyo (Rs. 1,500), Toungoo (Rs. 1,900), Shwegyin (Rs. 5,725), and Salween (Rs. 1,600) districts. Loans aggregating Rs. 14,100 were made in the year of report to agriculturists in the Thayetmyo (Rs. 3,000), Amherst (Rs. 300), Toungoo (Rs. 10,300), and Salween (Rs. 500) districts, and during the same period recoveries amounting to (Rs. 17,145 were effected in Sandoway (Rs. 150), Tharrawaddy (Rs. 100) Prome Rs. 2,075), Thayetmyo (Lower Burma portion Rs. 730), Amherst (Rs. 300), Toungoo (Rs. 11,050), Shwegyin (Rs. 2,190), and Salween (Rs. 550). A sum of Rs. 1,707 was realized as interest in the Tharrawaddy (Rs. 277), Prome (Rs. 259), Amherst (Rs. 14), Toungoo (Rs. 753), Shwegyin (Rs. 323), and Salween (Rs. 81) districts, and there were outstandings on the 31st March the following sums, namely, Sandoway Rs. 50, Prome Rs. 3,830, Thayetmyo (Upper Burma portion) Rs. 3,770, Toungoo Rs. 1,150, Shwegyin Rs. 3,535, and Salween Rs. 1,550. The statement (Form No. XXXI) furnished by Deputy Commissioners do not appear to be correct in every case. In the Arakan Hill Tracts a sum of Rs. 1,500 is shown as outstanding, although this item is not borne on the books of the Comptroller. In most districts the interest collected and paid into the treasury is not entered. The Financial Commissioner requests that in future more care be taken in the preparation of this statement and that the section dealing with loans to agriculturists give all the information required to be furnished by Financial Commissioner's Circular No. 40 of 1893 (Form I).

SECTION VI.—MISCELLANEOUS.

Revenue business performed during the year.

100. The subject of "Revenue business" is not as yet a satisfactory one to treat of in this report, for the simple reason that the distinction between mere routine business which can be and is carried on largely by the ministerial staff, and those kinds of business which necessitate the personal thought and

attention of the Revenue Officer, is neither clearly laid down in the Revenue Rules nor observed by officers when reporting the amount and description of work done during the year. In fact the word "case" in the District and Divisional reports is without intelligible meaning; it includes on the one hand the most trivial piece of routine work done by a stroke of the pen and on the other hand it embraces judicial enquiries and prolonged investigations. It is hoped that the new rules (now in draft) for the better conduct of Revenue business and management of Revenue records will ere long remove the difficulty and enable the Financial Commissioner and local Government to judge accurately of the comparative amount and description and quality of the work done by the various grades of Revenue Officers. Some of the statistics which are given in the following paragraphs are remarkably puzzling and clearly indicate the necessity of the changes contemplated by the new rules.

There has been a slight increase in the number of "cases" instituted before Revenue Officers. In 1891-92 the number was 129,734, of which nearly one-half were instituted before Township Officers and one-fourth before the Deputy Commissioners. In 1892-93 there were 135,052 cases, of which the numbers instituted before Myoôks and Deputy Commissioners were nearly the same. The amount of revenue work done by thugyis and Commissioners remained nearly stationary; that of Assistant Commissioners showed an improvement, but there was a large falling off in the number which fell to the share of Extra Assistant Commissioners. The following table gives a comparative statement of the business performed by Revenue Officers of all grades during the past two years:—

	Number of cases pending at the commencement of		Number of cases instituted in		Total number of cases for disposal in		Number of cases disposed of in		Number of cases pending at the close of	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
(i) Thugyis	2,643	3,320	29,243	29,774	31,885	33,094	28,565	29,534	3,320	3,560
(ii) Myoôks	3,949*	4,218	58,485	48,931	62,434	53,149	58,216	46,590	4,218	6,559
(iii) Extra Assistant Commissioners' ...	567*	338	5,304	1,692	5,871	2,030	5,533	1,866	338	164
(iv) Assistant Commissioners	1,182*	1,440	7,846	9,425	9,028	10,865	7,588	7,261	1,440	3,604
(v) Deputy Commissioners	1,960	2,243	28,606	44,940	30,566	47,183	28,323	44,477	2,243	2,706
(vi) Commissioners	1	4	250	290	251	294	247*	264*	4	30
Total ...	10,301	11,563	129,734	135,052	140,035	146,615	128,472*	129,992	11,563*	16,623

Thugyis, Myoôks, and Assistant Commissioners appear to have been somewhat tardy in the disposal of revenue cases, but Deputy Commissioners have apparently been smart. The variations in the number of cases coming before the same classes of Revenue Officers in different districts call for explanation. In Thayetmyo, for instance, the number of revenue cases disposed of by the Deputy Commissioner is returned as 14,615, while in Pegu and Thôngwa, the two most important districts from a revenue point of view in Lower Burma, the Deputy Commissioners disposed of only 2,298 and 5,528 cases respectively. The Commissioner of the Irrawaddy Division should not have permitted the figures for Thayetmyo and Thôngwa to pass without explanation. It is quite certain that the ratio of 14,615 to 5,528 is an absurdly inaccurate measure of the work done by the Deputy Commissioner, Thayetmyo, compared with that done by the Deputy Commissioner, Thôngwa; and yet the lay reader of the report and statistics would naturally accept this ratio as indicating the comparative burdens of revenue work in the two districts.

Appellate work of Revenue Officers.

101. Sixty-four regular (judicial) revenue appeals were preferred to Commissioners, of which 43 were instituted in the Court of the Commissioner of Pegu and 21 in the Court of the Commissioner of Tenasserim. None were instituted before either of the remaining two Commissioners. Of these appeals 37 were summarily rejected; 32 by the Commissioner of Pegu and 5 by the Commissioner of Tenasserim; and three cases were remanded by the Commissioner of Pegu for retrial by the officer against whose decision the appeals had been preferred. Eight

* Revised figures.

appeals were decided in favour of the appellants, of which four were disposed of by the Commissioner of Pegu and four by the Commissioner of Tenasserim. In eight cases judgment was passed in favour of the respondents by the Commissioner of Tenasserim. The remaining eight appeals were undisposed of at the close of the year; and of these four were pending before the Commissioner, Pegu, and four before the Commissioner, Tenasserim.

No revenue executive appeals were preferred to the Commissioner of Pegu. In the remaining three divisions 84 such appeals were instituted, of which 30 were presented to the Commissioner, Arakan, 44 to the Commissioner, Irrawaddy, and 10 to the Commissioner, Tenasserim. In 57 cases the appeals were wholly unsuccessful, 22 having been rejected at first hearing by the Commissioner, Arakan, 29 by the Commissioner, Irrawaddy, and 6 by the Commissioner, Tenasserim. Three cases were transferred by the Commissioner, Irrawaddy, and 18 cases were disposed of in favour of the appellants, 6 by the Commissioner of Arakan, 8 by the Commissioner, Irrawaddy, and the 4 remaining appeals by the Commissioner, Tenasserim. At the close of the year two appeals were pending before the Commissioner, Tenasserim, and four before the Commissioner, Irrawaddy.

The revenue appellate work of Deputy Commissioners is small. One hundred and seventy-eight appeals of all kinds were instituted before Deputy Commissioners during the year against 122 in 1891-92. Of these 156 were regular revenue (judicial) appeals and 22 revenue executive appeals. Of the former, nine were summarily rejected and six were remanded for re-trial. Of the contested cases 52 were decided in favour of the appellants and 81 in favour of the respondents. One appeal was transferred and 7 were undisposed of at the close of the year. In revenue (executive) appeals 12 were successful, 7 wholly unsuccessful, and 3 were pending trial at the end of year. The following statement shows in detail the appellate work of each district revenue office:—

Name of appellate court.	Revenue Judicial Appeals.							Revenue Executive Appeals.				
	Rejected at first hearing	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Accepted.	Rejected.	Total decided.	Transferred.	Pending.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Deputy Commissioner, Akyab ...	...	1	3	11	15	...	...	...	...	...	...	...
Deputy Commissioner, Kyaukpyu ...	...	...	...	...	...	...	...	3	...	3	...	1
Deputy Commissioner, Sandoway ...	2	...	2	...	4	...	...	...	...	...	...	...
Deputy Commissioner, Hanthawaddy	...	...	2	3	5	...	...	...	...	...	...	...
Deputy Commissioner, Pegu ...	...	3	2	8	13	...	...	...	...	...	...	...
Deputy Commissioner, Tharrawaddy	7	...	2	1	10	...	...	...	...	...	...	...
Deputy Commissioner, Prome ...	...	...	3	...	3	...	...	...	...	...	...	...
Deputy Commissioner, Thôngwa ...	...	...	3	7	10	...	3	...	...	...	...	...
Deputy Commissioner, Bassein ...	...	...	14	14	28	...	1	...	...	...	...	...
Deputy Commissioner, Henzada ...	...	...	3	3	6	...	...	6	...	6	...	...
Deputy Commissioner, Thayetmyo...	...	...	1	6	7	...	...	3	...	3	...	2
Deputy Commissioner, Amherst ...	...	2	7	10	19	...	2	...	...	...	...	...
Deputy Commissioner, Tavoy ...	...	...	...	...	...	...	...	...	1	1	...	...
Deputy Commissioner, Mergui ...	...	...	1	...	1	...	...	...	...	...	...	...
Deputy Commissioner, Toungoo ...	...	...	...	1	1	...	...	...	2	2	...	...
Deputy Commissioner, Shwegyin ...	...	...	9	17	26	1	1	...	4	4	...	...
Total ...	9	6	52	81	148	1	7	12	7	19	...	3

Cost in revenue cases.

102. A comparison between the figures entered in Form No. XXXII and those shown in column 3 of Form No. XXXV discloses considerable divergences in method of reckoning in different districts. In Rangoon town the total number of cases in Statement No. XXXV corresponds with the "Number of cases instituted during the year" in column 5 of Statement No. XXXII. In Hanthawaddy the "Number of cases" in Statement No. XXXV is taken to mean the number of cases instituted *plus*

the number of pending cases in Statement No. XXXII. The figures for Thôngwa, Bassein, Thayetmyo, and Toungoo are prepared in the same manner as those for Hanthawaddy. In Mergui the "Number of cases instituted" is taken, while the figures for Shwegyin represent the number of cases disposed of. In the remaining districts the figures cannot be reconciled. For the purpose of Statement No. XXXV the number of cases should be taken to mean the number of cases finally disposed of. The cost of stamps expended in cases given in column 4 of the statement does not accord in every particular with the figures entered in the last two lines of Statement No. XXXIII. In future the figures in these two statements should be consistent. According to Statement No. XXXV there were 121,680 cases in which stamps costing Rs. 16,611 were affixed; Rs. 8,461 were awarded as costs, so that the total expenditure incurred by parties was Rs. 25,072 or Re. 0-3-4 per case against Re. 0-4-3 in 1891-92. As in the previous year the highest (Rs. 2-6-0) was in Tavoy and the lowest (Re. 0-0-6) in Sandoway against Re. 0-1-10 in Bassein in 1891-92.

Thugyis' commission.

103. The employment of village headmen in the collection of revenue in several districts has raised the number of thugyis to whom commissions are paid. There has thus been an increase of 345 persons in the collecting agency, the number of thugyis (*i.e.*, including ywathugyis or village headmen) employed in 1892-93 being 1,037 compared with 692 in the preceding year. The total amount disbursed as commission during the year of report was Rs. 9,01,638, of which Rs. 1,79,863 (pay of thugyis' writers and chainmen) were deducted, leaving Rs. 7,21,775 as the net commission paid. The average amount paid to each thugyi (including ywathugyis or village headmen) was Rs. 696, which is a little more than half the commission earned in 1891-92. The highest sum paid to any one thugyi was Rs. 8,773 (in the Thôngwa district) and the lowest Rs. 4 in the Sandoway district. The total number of taikthugyis employed was 652, or 40 less than in 1891-92. In addition 385 ywathugyis (village headmen) were employed. The following statement contrasts the average sum earned during the past two years by thugyis and ywathugyis as commission on their collections:—

District.	1891-92.	1892-93.	Plus or minus.
	Rs.	Rs.	Rs.
(1) Thôngwa	2,390	2,406	+ 16
(2) Pegu	2,472	2,371	— 101
(3) Hanthawaddy	2,072	1,661	— 411
(4) Tharrawaddy	1,249	1,293	+ 44
(5) Henzada	1,141	1,145	+ 4
(9) Shwegyin	1,689	1,141	— 548
(7) Akyab	872	975	+ 103
(8) Sandoway	889	865	— 24
(9) Bassein	1,580	859	— 721
(10) Amherst	1,245	777	— 468
(11) Kyaukpyu	848	698	— 150
(12) Toungoo	590	678	+ 88
(13) Prome	795	616	— 179
(14) Thayetmyo	602	556	— 46
(15) Mergui	525	527	+ 2
(16) Salween	461	480	+ 19
(17) Tavoy	851	399	— 452
(18) Rangoon Town	216	222	+ 6
(19) Northern Arakan	184	116	— 68

Thôngwa and Pegu have changed places. The reduced average receipts are due to ywathugyis (village headmen) having taken the place of taikthugyis in several districts.

Revenue Security Bonds.

104. The security bonds of all thugyis including those of ywathugyis were verified and found to be in order. Those furnished by bailiffs, treasurers, stamp-vendors, fishery and excise licensees were also verified and the property pledged was found to be unimpaired and up to value.

REVENUE OFFICERS.

105. *Akunwuns.*—Maung Mra U, Extra Assistant Commissioner, Akunwun of Akyab, proceeded on leave and was succeeded by Myoôk Maung Pa Taw U. The Financial Commissioner was not altogether satisfied, on inspection, with the work of this office. But Maung Pa Taw U will improve by experience. Maung Shwe Mya relieved Maung San Da Lôk as Akunwun of Kyaukpyu and was in charge for eleven months of the year. He is a competent and energetic officer, and the Financial Commissioner, on inspection, found the work thorough in detail.

Arakan division.

106. The position of the Akunwun of the Rangoon Town Lands was improved during the year, and the incumbent, Mr. Shircore, has maintained the good reputation earned during the past two years. The Akunwunship of Hanthawaddy was in succession held by three officers (one of whom officiated twice) during the year. This was unfortunate and, moreover, the acting men had had little experience of Akunwun's work. The Deputy Commissioner attributes the smooth working of the office to the assistance rendered by his Head Clerk Mr. Pereira. Since the close of the year Maung Shwe Tha, lately Akunwun of Henzada, has been transferred in the same capacity to the Hanthawaddy district. Maung Shwe Tha has deservedly a high reputation. The Akunwun of Pegu, Maung Po Kin, was severely censured in connection with certain gross irregularities detected in the issue of grants of land, and he has since been transferred to Minbu. Maung Nyo, Akunwun of Tharrawaddy, is reported to be a very intelligent, hardworking officer, and under the Deputy Commissioner's orders successfully carried out the scheme of collection of revenue through the agency of village headmen. The Financial Commissioner, on inspection, found his office in good order. Maung Po Pe held charge of the duties of Akunwun in Prome till the 25th January 1893, when he was relieved by Maung Po Saw. The Financial Commissioner, on inspection, was not altogether satisfied with Maung Po Saw's diligence. He must govern his clerks and know the details of his work better.

Pegu division.

107. The Akunwun Maung Shwe Kyu and the Inkunwun Maung Yo of Thôngwa are highly spoken of by the Deputy Commissioner. Maung Shwe Kyu has had hard work. The Akunwun of Bassein, Maung Ba, held office throughout the year, and both the Deputy Commissioner and the Commissioner praise him. The Akunwun of Henzada during the year was Maung Shwe Tha, since transferred to Hanthawaddy. Maung Po Kin, Akunwun of Thayetmyo, bears a good reputation.

Irrawaddy division.

108. Maung Shwe Po, the Akunwun of Amherst, is a good and thoroughly reliable officer, but must bestir himself more and keep his clerks up to their work. The Financial Commissioner, on inspection, found that delays in disposal of revenue business in the office were too frequent. Mr. Smeaton, on inspection, found that the Akunwun of Tavoy, Maung Po Si, needed stirring up. The office of the Akunwun of Mergui was held first by Maung Shwe Kyu and on his transfer to Thôngwa was taken up by Maung Pan Maung. Maung Shwe Kyu deservedly had the full confidence of the Deputy Commissioner and his transfer was a loss to the district. The Financial Commissioner inspected the Akunwun's office, and was altogether dissatisfied with Maung Pan Maung. He had little or no personal acquaintance with his work, had made no effort to learn it, and implicitly trusted in his clerks. The Deputy Commissioner, Mr. Batten, had taken pains to instruct him, but Maung Pan Maung, notwithstanding, turned out a failure. He has been since transferred. Maung Myat Tha Dun, the Akunwun of Toungoo, is a capital officer, knows his work, and keeps the thugyis up to the mark. The Deputy Commissioner, Shwegyin (Mr. Wilson), speaks in terms of praise of his Akunwun, Maung Ba Thein.

Tenasserim division.

109. *Other Revenue Officers.*—In the Akyab district the two Subdivisional Officers Maung Myat Tun Aung, T.D.M., and Maung Hla Paw Zan did well and were energetic in touring. The Township Officers were painstaking in their duties. The Deputy Commissioner, Mr. Irwin, was indefatigable in every branch of revenue administration and

Arakan division.

gave an example of intelligent devotion to duty which some others may well follow. In Kyaukpyu all Township Officers were fairly industrious both in office and on tour. Maung Tha Aung spent 137 days in touring out of 317 days in the district and scrutinized many net-tax rolls. He had his thugyis well in hand. Mr. Leeds was particularly successful in administering the fishery revenue and his watchfulness was needed and was rewarded. Mr. Houghton, Deputy Commissioner, Sandoway, was in charge of the district throughout the year. Maung San Do Aung appears to have done a fair share of inspection during his tour of 142 days. The two successive Commissioners Major Parrott and Major Raikes each spent one-fourth of their time in the interior of the division.

Pegu division.

110. Major Temple, Deputy Commissioner of Rangoon Town Lands, has brought his office into good order, and has shown a thorough grasp and careful appreciation of all the details of the somewhat complicated administration under his charge. In Hanthawaddy the Deputy Commissioner specially notices the good work performed by Maung Po, K.S.M., Subdivisional Officer, Insein, and Maung Po Yauk, Myoôk of Hlaing, since transferred to the Kungyangôn Township. Maung Po was, however, hardly enough in the interior of his subdivision. Mr. Macrae, the Deputy Commissioner, was as usual vigorous, but more successful, perhaps, in the interior than at headquarters, where the calls on him were sometimes trying. He has supplied an important and useful compendium of the stamp laws for the instruction of the people. In the Pegu district Mr. Fowle, Extra Assistant Commissioner, is highly commended. His work has been good. He spent 39 out of a total of 101 days in the interior and tested the land registers in 36 kwins. The Financial Commissioner concurs in the Deputy Commissioner's commendation of Mr. Fowle. Press of judicial work kept Maung Shwe Bwin, Extra Assistant Commissioner, Pegu, much at headquarters, and he was not able to spend much time in the interior. Maung Shwe Ku, Extra Assistant Commissioner, Payagale, was inefficient and has since been allowed to retire. Maung Lu Gyi, Myoôk of Paunglôn, was indolent and did not keep his office in good order. The Deputy Commissioner considers Maung Lu Gyi to be unfit for the charge of a township. Maung Po Gywet, Myoôk of Kawa, was lazy and as a revenue officer is reported to be a failure. He has been transferred to Upper Burma. Maung Mo, Myoôk of Kyauktan, acquitted himself well and did an adequate amount of kwin inspection and travelling. The Deputy Commissioner, Mr. Fraser, was in charge of the district throughout the year, and notwithstanding the Judicial and Municipal work at headquarters was able to spend 5 out of the 12 months in touring. Mr. Fraser has maintained his reputation as an excellent Revenue Officer and has, by personal labour, kept himself thoroughly in touch with, and in efficient control of, the work of all the subordinate revenue officers of the district. In Tharrawaddy, Mr. Wallace, Assistant Commissioner, is reported to have taken much interest in revenue business and to have been a very efficient subdivisional officer. Maung Tet To proved himself to be one of the best Myoôks in the district and next to Maung Tha Dun Aun did the largest amount of travelling. Three officers were in charge of the district, namely, Lieutenant Maxwell, Captain Pritchard, and Mr. Hall. To the last named officer is largely due the credit of successfully introducing and carrying through the collection of revenue by village headmen in several large circles. The Financial Commissioner found Mr. Hall intimately acquainted with every revenue matter concerning his district and has a high opinion of his capacity. The Deputy Commissioner, Prome, reports well of all the subdivisional revenue officers in the district. The district is practically manned by Burmese officers, and it is no small credit to Colonel Cresswell that he has managed his district so well. Colonel Strover was in charge of the Pegu division for 236 days, out of which 49 days were spent in travelling. He was succeeded by Mr. Copleston, who was only able to devote 15 days in touring out of the 105 days during which he held charge. Mr. Macrae officiated as Commissioner for 24 days towards the close of the year.

Irrawaddy division.

111. The Deputy Commissioner, Thôngwa, reports that all officers acquitted themselves well. Mr. Sharpe is the only officer whom the Deputy Commissioner (Mr. Courneuve) does not appear to have been fully satisfied with. Mr. Sharpe must bestir him-

self and keep his office and his subordinates up to the mark. The Deputy Commissioner Mr. Courneuve had very heavy work in an enormous and unwieldy district. The Financial Commissioner considers that his administration was to his credit, particularly in revenue collections which were remarkably punctual. In the Bassein district, Maung Dwe, Myoôk of Kyonpyaw, had hard work to do at headquarters and owing to this he was not able to travel about much. Mr. Weidemann, who was in charge of the district, reports that nearly all officers worked creditably in checking capitation-tax and net-tax rolls. He particularly mentions the following Myoôks: Maung Kan Tha, Yegyi, Maung Ba Gyi, Thabaung, and Maung Kaung Baw, Ngaputaw. Mr. Weidemann, as Deputy Commissioner, was most careful, painstaking, and watchful. In Henzada Mr. F. C. Nisbet, Extra Assistant Commissioner, although he spent nearly six months in the interior made no kwin inspections. Maung Hla Baw, Myoôk, was incompetent and has been reverted to a clerkship. Mr. Norton made a close inspection of the Deputy Commissioner's revenue office and record-room, finding several errors of detail. Outside of the office revenue work seems to have been well managed. The year was one of steady progress, and Colonel Butler has maintained his reputation as an efficient revenue officer. He was on leave for 3½ months during the cold season and was therefore only able to spend 14 days in touring. In Thayetmyo Captain A. Wilson, Assistant Commissioner, did not move out of headquarters and rendered no assistance in getting in revenue. The Deputy Commissioner, Mr. Campbell, too, remained too long at headquarters. The Commissioner, Mr. Norton, travelled 124 days and inspected all township and subdivisional offices including those at the headquarters of districts. Mr. Norton's inspections were, as usual, most thorough and sifting, second to none in the province. Mr. Norton kept a firm and judicious hand over his division.

Tenasserim division.

112. The Amherst district was held by three officers successively. Neither of them travelled about much. The aggregate number of days spent in the interior by these officers was 50 (Captain Johnson 29, Mr. Mackay 12, and Captain Pritchard 9). This is to be regretted as the interior administration of Amherst needs perhaps more attention than that of most other districts. It is impossible for a Deputy Commissioner to be in touch with the people or his subordinates, if he spends only one day in eight on tour. The fault, however, does not lie entirely with the Deputy Commissioner, as he has heavy municipal and other town work at headquarters. Colonel Jenkins held charge of the Tavoy district for 120 days and was succeeded by Captain Pritchard who, in turn, was relieved by Captain Cronin. Colonel Jenkins travelled for only 12 days, Captain Pritchard 53, and Captain Cronin 33 days. The amount of touring done by Colonel Jenkins was inadequate. Maung Yan Shin, Myoôk of the Northern Township, was indolent, and none of the Township Officers were sufficiently active in testing the thugyis' assessment-rolls. Mr. Batten, Deputy Commissioner of Mergui, was unable to travel about as freely as he would have wished as the launch *Mergui* was lent to the Officers of the Geological Survey of India who were deputed to examine and report on the occurrence of coal in the district. Mr. Merrifield was out on tour for 221 days. Mr. Batten showed his habitual energy and interest in every branch and his administration was successful. Mr. Merrifield was keen and intelligent and of assistance, more particularly in those branches of work which interested him. In Toungoo Maung Tha Zan, Myoôk of Thagaya, did well. He spent 207 days in the district and besides testing 114 holdings visited every part of his township checking the thugyis' land assessment and capitation-tax rolls. The Deputy Commissioner, Mr. Carter, also moved about freely. The Deputy Commissioner, Shwegyin, reports that all Township and Subdivisional Officers worked well. Colonel Spearman was Commissioner of the division throughout the year and travelled 147 days. The Financial Commissioner has to thank him for his constant watchfulness and for his judicious guidance of the district subordinate officers. Colonel Spearman's exertions have raised the standard of public work in the division in a marked degree.

PART III.

UPPER BURMA.

Gross revenue.

113. The gross revenue under the control of Deputy Commissioners in Upper Burma during the past year compared with 1891-92 is shown in the subjoined statement.

Head of revenue.	Demand.		Remissions.		Collections.		Outstandings.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
Thathameda	(a)44,68,580	(b)47,53,301	(a)1,61,724	64,465	(d)39,65,735	(e)45,40,987	(a) 3,41,920	(b) 1,48,204
State lands	(a)9,99,036	(c)12,15,095	7,124	3,382	(a)8,72,189	10,33,691	(a) 1,19,723	(c) 1,78,022
Miscellaneous.	(a)14,33,416	15,99,321	(a)10,489	2,477	(g)13,96,549	(f)16,11,897	(a) 51,189	16,243
Total ...	69,01,032	75,67,717	1,79,337	70,324	62,34,473	71,86,575	5,12,832	3,42,469

(a) Revised figures.
(b) Includes Rs. 93 assessed after 31st March 1893.
(c) Includes Rs. 13,238 assessed after 31st March 1893.
(d) Includes Rs. 799 excess collections.
(e) Includes Rs. 355 excess collections.
(f) Includes Rs. 31,296 excess collections.
(g) Includes Rs. 24,811 excess collections.

The total demand has risen from Rs. 69,01,032 in 1891-92 to Rs. 75,67,717 in the year under report, an increase of Rs. 6,66,685. The rainfall which was on the whole favourable enabled the people in most districts to obtain a good harvest; and there was a comparative return to plenty in almost every district. The people consequently were able to pay their revenue and few remissions were required. The actual collections in the year under report amounted to Rs. 71,86,575 or over nine lakhs more than in the preceding year. Remissions aggregating Rs. 70,324 were granted. In the preceding year the remissions were Rs. 1,79,337. The total sum outstanding on the 31st March 1893 was Rs. 3,42,469.

Thathameda.

114. A comparison of the details of the thathameda-tax for each division during the past two years is given in the following statement:—

Division.	Number of households assessed.		Demand.		Collections.		Average rate per household.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
			Rs.	Rs.	Rs.	Rs.		
Northern ...	106,903	(a)98,811	10,03,408	8,21,022	8,93,255	8,03,995	9·39	8·30
Central ...	124,939	143,844	10,68,437	13,76,094	10,37,488	13,55,104	8·55	9·57
Southern ...	181,777	189,561	17,98,446	18,74,664	14,57,666	17,27,017	9·89	9·89
Eastern ...	85,320	84,587	5,08,915	5,83,237	4,88,335	5,64,446	5·96	6·90
Irrawaddy (Upper Burma portion of the Thayetmyo district.)	8,973	10,199	89,374	98,284	88,991	90,425	9·96	9·64
Total ...	507,912	527,002	44,68,580	47,53,301	39,65,735	45,40,987	8·80	9·02

(a) Exclusive of Kyaukhnyat township.

The total number of taxable households has risen from 507,912 in 1891-92 to 527,002 during the year under report, an increase of 19,090 or 3·76 per cent. Most of the villagers who had been compelled by the bad season in 1891-92 to migrate to Lower Burma have returned to their homes, and to this cause the increase is chiefly due. The figures of increase and decrease for each division are as follows :—

Central division	+	18,905
Southern division	+	7,784
Irrawaddy division (Upper Burma portion)	+	1,226
Northern division	—	8,092
Eastern division	—	733
	+	19,090

In the Northern division the decrease was principally in the Shwebo district, from which 7,338 households had migrated owing to the scarcity.

The total demand for the year under report amounted to Rs. 47,53,301 against Rs. 44,68,580 in 1891-92, an increase of Rs. 2,84,721 or 6·37 per cent. The arrears due on account of previous years amounted to Rs. 3,51,715, so that the total sum for collection was Rs. 51,05,016. Of this Rs. 2,65,988 were remitted and Rs. 46,92,842 were collected, the balance outstanding at the close of the year (excluding excess collections amounting to Rs. 3,168), thus being Rs. 1,49,354 compared with Rs. 3,41,920 in 1891-92.

The average incidence per household during the past year has fallen in the Northern and Irrawaddy divisions, and risen in the Central and Eastern divisions. In the Southern division it has remained the same as in the previous year. In 1891-92 the rates had to be considerably reduced in the Ye-u, Sagaing, and Lower Chindwin districts of the Central division and in the Meiktila and Yamèthin districts of the Eastern division as these districts suffered severely from scarcity. During the year under report, however, owing to a generally sufficient rainfall the harvest in the Central division, and also in the Eastern division (except in part of Meiktila) was good. The decline of the average incidence per household in the Northern division from 9·39 in 1891-92 to 8·30 in the past year is due chiefly to the low rates which had to be fixed in the Shwebo district. The average rate for the entire province has risen to 9·02 per household compared with 8·80 in 1891-92.

Northern Division.

115. The total demand for the past year amounted to Rs. 8,21,022 compared with Rs. 10,03,408 in 1891-92, a decrease of Rs. 1,82,386 or 18 per cent. This was principally due to the large reductions of rates rendered necessary in the Shwebo district owing to the pressure of scarcity.

Mandalay. In the Mandalay district the demand increased by Rs. 1,101 compared with 1891-92. This improvement is due to more careful assessment. In three townships there has been a considerable decrease owing to migration to Lower Burma. The Commissioner considers that this migration is caused by the lower rates of taxation current in Lower Burma.

Bhamo. In Bhamo the demand shows an increase of Rs. 2,025 due to the assessment for the first time of some outlying Shan-Chinese villages. Remission to the extent of Rs. 305 was granted and the uncollected balance at the close of the year amounted to Rs. 619.

Katha. The decrease of Rs. 16,945 in the demand of the Katha district is the result of the transfer of one whole township and part of another to the Ruby Mines district. The outstandings at the close of the year amounted to Rs. 12,873. This is now in course of recovery.

Shwebo. In Shwebo there has been a large fall in the demand compared with 1891-92, the figures being Rs. 2,93,776 in 1891-92 and Rs. 1,16,034 in 1892-93, a decrease of Rs. 1,77,742. The Shwebo district had suffered from successive years of drought, and during the past year it was found that the people were even less able to pay than in the preceding years. Seven thousand three hundred and thirty-eight households, including a population of probably not much short of 30,000 persons (or about

22 per cent. of the entire population of the district) migrated to Lower Burma, and it became apparent that reduced rates were imperative in order to prevent serious depopulation. Reduced rates were sanctioned and the promptitude with which the tax was paid, coupled with the cessation of emigration, are evidence of the careful manner in which the assessment was made. Rupees 787 only remained unpaid at the close of the year, and no remissions from the reduced demand were found necessary. The Commissioner is of opinion that, if the ordinary thathameda rates had been imposed, the emigration would have been considerably larger than it was. The increase in the demand of the Ruby Mines district (Rs. 9,175) is due to the transfer of a large tract of country from Katha.

Ruby Mines.

Central Division.

116. During the year under report the demand rose to Rs. 13,76,094 compared with Rs. 10,68,437 in 1891-92, an increase of Rs. 3,07,657. Every district contributed to this. There was a corresponding improvement in the collections, and the outstandings at the close of the year were only Rs. 9,699 compared with Rs. 17,985 in 1891-92. The increase both in demand and in collections is most noticable in the Ye-u district. As was pointed out in the administration report of 1891-92 very large reductions of rates had to be made in this district because it had suffered severely from scarcity. Reductions on a smaller scale had also been made in the Sagaing and Lower Chindwin districts. The figures for the year under report are satisfactory. The majority of those who emigrated have returned to their villages. A more careful supervision of the assessments has also contributed in some measure to the improvement in this division. The demand in the Ye-u district shows an increase of Rs. 1,23,495 over that of 1891-92. In the latter year reductions of the rates amounting to Rs. 1,20,666 had to be granted owing to the general distress. During the year under report there was a plentiful harvest and the people were well able to pay the full rate. The outstandings at the close of the year were Rs. 5,515. In Sagaing the demand rose by Rs. 41,413 over that of 1891-92. This improvement is chiefly due to the return of those villagers who had emigrated in 1891-92. In the Lower Chindwin district the increase (Rs. 1,21,399) is due partly to the return of emigrants and partly to the careful checking of thugyis' assessment-rolls. The remissions granted amounted to Rs. 11,539, of which Rs. 10,270 were in the Ayadaw and Kudaw townships. In these townships there was a partial failure of the crops. The whole of the balance was collected before the close of the year. This is the only district in Upper Burma in which there were no outstandings of thathameda at the close of the year. In the Upper Chindwin district the demand rose from Rs. 2,23,384 to Rs. 2,44,734, an increase of Rs. 21,350. This satisfactory result appears to be due to more careful assessment. Rupees 107 only were remitted, and the outstandings at the close of the year were Rs. 1,031.

Ye-u.

Sagaing.

Lower Chindwin.

Upper Chindwin.

Southern Division.

117. The total demand in this division increased by Rs. 76,218 compared with 1891-92, and the number of taxable households was 189,561 compared with 181,777 in 1891-92, an increase of 7,784. The average rate for the division, however, remained the same as that of the previous year. Of the total demand of Rs. 18,74,664, remissions to the extent of Rs. 51,873 were granted and Rs. 17,27,017 were collected. The outstandings at the end of the year amounted to Rs. 95,774. In 1891-92 the outstandings were Rs. 2,68,499. In that year three of the four districts in this division suffered from scarcity and the collections had to be delayed. In the Myingyan district the number of assessable households rose to 50,470 compared with 43,361 in 1891-92, an increase of 7,109. This was due almost entirely to greater care in preparation of the rolls and more efficient checking. Of the

Myingyan.

total demand of Rs. 4,90,786 remissions, aggregating Rs. 31,351, were granted, reducing the demand to Rs. 4,59,435. A sum of Rs. 17,516 was outstanding at the close of the year, but of this Rs. 7,186 have since been collected. The demand in Pakôkku rose from Rs. 6,05,170 in 1891-92 to Rs. 6,20,070, due to more effective checking of the assessment-rolls. No remissions were granted, but the outstandings at the close of the year amounted to Rs. 46,005. No explanation is given of the cause of these large outstandings. The number of households assessed in the Minbu district rose to 38,873 compared with 38,297 in 1891-92. This increase is due to the return of villagers who had forsaken the district during the unsettled times. Of the demand (Rs. 3,87,359) remissions, amounting to Rs. 19,736, had to be granted owing to failure of crops in the Môn valley and part of the Salin subdivision. The outstandings at the close of the year were Rs. 3,275. There has been a slight decline in the Magwe district, the demand having fallen to Rs. 3,76,449 in the year under report compared with Rs. 3,87,666 in 1891-92. This was due to the migration of a large number of families to Lower Burma towards the end 1891-92. In 1891-92 the rates had to be reduced and remissions, aggregating Rs. 72,281, were granted; so that the actual demand in that year was Rs. 3,15,385. In the year under report Rs. 786 were remitted and the balance outstanding at the close of the year was Rs. 28,978 against Rs. 83,925 in 1891-92.

Pakôkku.

Minbu.

Magwe.

Irrawaddy Division.

118. In the Upper Burma portion of the Thayetmyo district the demand for the year under report was Rs. 98,284 against Rs. 89,374 in 1891-92. There was an increase of 1,226 in the number of households assessed. No remissions were granted and the balance outstanding at the close of the year was Rs. 7,859, of which Rs. 4,821 have since been collected. The thathameda revenue has steadily increased since 1889-90. The Deputy Commissioner attributes this to the gradual return to their villages of those who had left owing to the unsettled state of the country in the years immediately succeeding the annexation.

Eastern Division.

119. The total demand in this division has risen from Rs. 5,08,915 in 1891-92 to Rs. 5,83,237, an increase of Rs. 74,322. The number of households assessed fell, however, from 85,320 to 84,587. In Meiktila and Yamèthin districts considerable reductions had to be made in 1891-92 on account of scarcity; and a large number of families left these districts during that year. In the administration report of 1891-92 it was noted that the number of assessable families in these two districts had fallen from 61,103 to 50,006. During the year under report Meiktila has remained stationary, but in Yamèthin there has been a further decrease of 3,277 families. The total collections of the division amounted to Rs. 5,64,446 and Rs. 370 were remitted, the balance outstanding at the close of the year being Rs. 18,421 compared with Rs. 20,543 in 1891-92. In the Kyauksè district the number of assessed households increased by 1,698. This was due partly to several families from the adjoining districts having come to settle and partly to more careful checking of the assessment-rolls. Many families from Shwebo and Meiktila have taken up their permanent abode in Kyauksè. There was a corresponding increase in the demand, which amounted to Rs. 1,83,360 compared with Rs. 1,71,770 in the preceding year. No remissions were granted and, but for a nominal outstanding of Rs. 2,545 (chiefly erroneous assessments, which are being wiped off) the whole demand was realized by the end of the year. In the Meiktila district the number of households assessed was almost the same as in 1891-92, the number in the past year being 23,710 and in 1891-92, 23,713. The demand, however, rose to Rs. 1,41,454 compared with Rs. 1,01,778 in 1891-92, an increase of Rs. 39,676. In 1891-92 there had been an almost complete failure of crops over the entire district and the rates had to be largely reduced, but in the year under report

Kyauksè.

Meiktila.

the failure was only partial, being confined to the eastern portion of the district. Consequently the average rate per household for the district which in 1891-92 was Rs. 4·30 rose in the year under report to Rs. 5·97. The collections during the year were Rs. 1,37,589 and Rs. 152 were remitted, the outstandings being Rs. 3,713. Of this a sum of Rs. 2,281 is recommended for remission. The number of households assessed in Yamèthin district fell to 23,016 compared with 26,293 in 1891-92, a large number of families having (temporarily, it is hoped) migrated to Lower Burma during the reaping season. The demand rose from Rs. 1,45,818 in 1891-92 to Rs. 1,60,917 in the year under report, representing an average rate of Rs. 6·99 per household compared with Rs. 5·55 in the previous year. The district suffered somewhat from deficient rainfall during the year, but the effects were not nearly so widespread as in the previous year. Parts of the Pyawbwè, Yindaw, and Yamèthin townships were affected; and in 73 villages of these three townships thathameda was not levied at all. The amount uncollected at the close of the year was Rs. 7,724. Of this about one-third, it is expected, will have to be remitted.

Yamèthin.

Pyinmana shows an increase both in the number of households assessed (849) and in the demand (Rs. 7,957) due to the return to their homes of villagers who had been forced by scarcity to migrate in 1891-92. The Deputy Commissioner, Kyauksè, makes the following remarks in connection with the thathameda assessment in his district:—

Pyinmana.

"The thathameda-tax was too evenly distributed in the whole district, the maximum assessment on any one man not being more than Rs. 12 at the Rs. 10 rate and Rs. 7 at the Rs. 6 rate, and this only in a few cases. This naturally caused much hardship on the poorer class of householders. Accordingly this year I insisted on a fairer distribution of the tax, with the result that the richer men have had to pay Rs. 25 and Rs. 30 and the poorest Re. 1 and Rs. 1-8-0. Great discontent was shown by the few rich men in the district, but this is now passing off. The unfairness of the distribution was entirely due to the thugyis and thamadilugyis being afraid to put the tax on the richer members of the communities to whom they were probably indebted, and to the knowledge that the poorer people would not undertake the trouble and expense involved in petitioning against a too heavy assessment.

"This thathameda-tax is an abominable one, and I am afraid that there will be great discontent this year as the Rs. 6 rate is to be increased to Rs. 10 on the abolition of free labour on canals."

The Commissioner remarks that in the other districts the thathameda-tax is assessed according to the means of the different villagers and that the assessment is generally fair.

STATE LANDS.

120. The details of the revenue from State lands in each division during the past year compared with 1891-92 are shown in the following table:—

Division.	Demand.		Remissions.		Collections.		Outstandings.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern ...	(a) 3,10,367	(b) 3,77,525	542	27	(a) 2,34,645	2,62,901	75,180	(b) 1,14,597
Central	(a) 1,16,810	1,44,014	...	...	1,04,129	1,17,427	12,681	26,587
Southern ...	(a) 1,43,724	2,05,008	1,488	1,924	1,31,560	1,92,066	10,676	11,018
Irrawaddy ...	74	...	...	...	74	...	...	...
Eastern ...	4,28,061	4,88,548	5,094	1,431	4,01,781	4,61,297	21,186	25,820
Total ...	9,99,039	12,15,095	7,124	3,382	8,72,189	10,33,691	1,19,723	1,78,022

(a) Revised figures.

(b) Includes Rs. 13,238 assessed after 31st March 1893.

Both in the demand and in the collections there has been a decided improvement in each division; the gross demand for the province having risen from Rs. 9,99,036 in 1891-92 to Rs. 12,15,095, an increase of 22 per cent. The collections amounted to Rs. 10,33,691 compared with Rs. 8,72,189 in 1891-92, an increase of 19 per cent. Of the outstandings (Rs. 1,78,022) at the close of the year the larger part was in the Northern division; nearly all of this has since been collected. The revenue from State lands is in most districts a fractional share of the gross produce; the demand therefore (the area remaining the same) varies directly with the harvest. In the year under report the rainfall was much larger and more timely than in the preceding year; a larger area was brought under cultivation; the crops were, on the whole, much better than in 1891-92, and consequently the revenue rose.

Northern Division.

121. The demand for the year under report shows an increase of Rs. 67,158 over that of 1891-92. The increase is most marked in the Katha district. In the Mandalay district the demand fell from Rs. 1,86,133 in 1891-92 to Rs. 1,69,894 in the year of report. The decrease was common to every class of land and was due to shrinkage of the area under crop owing to inundations in October. Of the six townships of this district five show a decrease in the demand and one an increase. The collections amounted to Rs. 1,04,106 and the outstandings at the close of the year were Rs. 65,788; but this sum was only nominally outstanding, because the most of it was the demand on kaing crops, many of which are harvested after the end of March. Of the total balance Rs. 61,017 had been collected by the end of May. In the Bhamo district also there was a decrease in the demand amounting to Rs. 3,671. This was due partly to the reduction of the rate on mayin cultivation from 10 per cent. to 5 per cent. of the outturn. Further a sum of Rs. 2,324 on account of kaukkyi-tax was erroneously assessed in 1891-92 and has since been refunded. So that the actual demand for that year was Rs. 16,151. The outstandings at the close of the year under report were only Rs. 5, since collected. Katha shows a considerable increase, the demand having risen to Rs. 1,65,618 compared with Rs. 89,021 in the preceding year. The revenue from kaukkyi and mayin varies directly with the outturn. During the year under report a taungya-tax (on hill cultivation) was imposed for the first time. This amounted to Rs. 14,334 The increase is the more remarkable as one township and a portion of another were transferred to the Ruby Mines district and in a third township the kaukkyi rate was reduced by half. It is clear that in addition to the good harvest a more careful preparation of the assessment-rolls has contributed to the increase. The outstandings at the close of the year amounted to Rs. 44,891. In this district all the lands, except lands held by certain old Burmese officials, have till quite lately been treated as State lands and assessed to rent. In 1891-92 the share of the State was fixed at 20 per cent. of the outturn in kaukkyi and 10 per cent. in mayin except in the old Wuntho territory, where 25 per cent. was taken. During the year under report the rate in 35 circles of the old Wuntho State was reduced from 25 per cent. to 12½ per cent., and subsequently this rate was made uniform over the whole district. The order, however, was received too late to allow of its being carried out except in the 35 circles. The question of the status of land in this district is now receiving careful attention and it has been decided to have a cadastral survey made of these tracts in which the right of the State is disputed as it is found impossible to deal satisfactorily or finally with these disputes in the absence of good maps of the lands concerned. Since the close of the year the Collector has held enquiries and found that 613 acres of land in the Ganan circle which had been treated as State are private (bobabaing) land and the rent paid has been ordered to be refunded. A large reduction may therefore be expected in next year's demand. The increase in the Shwebo district of Rs. 1,362 is due to the transfer to this district of the Pintha and South Nagasin circles from Katha. The outstandings at the close of the year were Rs. 697 compared with Rs. 3,126 in the preceding year.

Mandalay.

Bhamo.

Katha.

Shwebo.

The lands in Pintha and South Nagasin circles were believed to belong to the State, and as these lands had been lying waste and were coming under cultivation again they were assessed to rent. The occupiers paid under protest and on the understanding that if they established their claim to the ownership of the lands the money would be refunded. The Deputy Commissioner makes the following remarks :—

"Section 23(*e*) of the Upper Burma Land and Revenue Regulation has given rise to a good deal of difficulty. Its tendency is to operate as a highly confiscating enactment, especially in tracts which suffered most severely from the brigandage which prevailed at and about the annexation. Whole villages were depopulated, having been rendered uninhabitable by the robber bands at large. Land-owners, were compelled to emigrate to other districts, and, robbed of their cattle and all their means, were unable for some years to return and resume cultivation of their old lands. These people either never heard of this section, or, if they did, they did not understand it, and will never be got to see the justice of the confiscation of their lands owing to their omission to lay claim to them before July 1891.

"The disposal of such claims is also hampered by the want of a full survey of the land, and it is to be feared that the cadastral survey does not deal with so-called abandoned lands, which are, if possible, more in need of survey than others."

The Commissioner remarks that section 23(*e*), if strictly applied, might lead to much hardship in such cases.

The condition of the Shwebo district was as bad as it could well be for at least three years after annexation, and no doubt many peasants fled the country to escape the double pressure of the Government and the marauding gangs. Where the Deputy Commissioner finds good reason to believe that the people had no intention of permanently forsaking their villages and returned immediately with the advent of peace and security, he should report such cases for special orders. The concluding part of the Deputy Commissioner's remarks as to survey of these abandoned lands is a little difficult to understand, as the survey deals with *all* lands, but of course no survey can be made of fields or blocks of "abandoned" land of which the boundaries have been obliterated as those in the tracts referred to appear to have been.

Ruby Mines.

The demand in the Ruby Mines district has risen from Rs. 11,006 in 1891-92 to Rs. 20,115 in the year under report, an increase of Rs. 9,109. This was due to the transfer of the Kyanhnyat township to this district from Katha and to more land having been brought under cultivation. The amount uncollected at the close of the year was Rs. 3,216, of which Rs. 2,397 have since been recovered.

Central Division.

122. The demand in this division has risen from Rs. 1,16,810 in 1891-92 to Rs. 1,44,014, an increase of Rs. 27,204, or 23 per cent. All districts contributed to this except Sagaing. The outstandings at the close of the year were Rs. 26,587.

Ye-u.

In Ye-u the advance from Rs. 28 to Rs. 5,082 is due to the transfer to this district of four circles from Katha, to more lands having been declared to be the property of the State and assessed for the first time, and to the extended cultivation of State lands, coupled with a prosperous season. The whole demand was collected by the end of the year.

Sagaing.

In Sagaing the demand declined by Rs. 10,242. The Deputy Commissioner remarks that this decrease was due to the failure of the crops, but read with his report under the head of "Harvest" this is not understood. He there states that the dry weather crops all proved successful except the pegyi crop, and that, except on a small portion of land damaged by flood, the wet-weather crops were successful. The Commissioner gives no explanation. Four thousand and thirty-six acres of land were declared "State" during the year. The Commissioner is of opinion that much dissatisfaction and soreness prevail among the people owing to the summary way in which lands in certain cases have been declared to be the property of the State. He suggests that as the Sagaing district is now being settled, the Settlement Officer should be instructed to enquire into all cases which appear doubtful, even though a declaration under section 24 (1) of the Upper Burma Land and Revenue Regulation may have been recorded.

The Financial Commissioner concurs in this and orders have been issued accordingly. The large increase in the Lower Chindwin district (Rs. 3,640) is attributed by the Deputy Commissioner to the good harvest obtained. Sixty-nine acres of land were declared State during this year, but the area actually cultivated is not stated. There were no outstandings at the close of the year. In the Upper Chindwin district the demand was Rs. 39,767 compared with Rs. 11,015 in 1891-92. This increase is remarkable and is attributed by the Deputy Commissioner to "more careful supervision and an excellent harvest." The Deputy Commissioner remarks that this demand *is believed* to include lands in Kalemyo which have not yet been declared State and will have to be reduced by the amounts assessed on these lands. He has not yet reported what these amounts are. The Commissioner considers that the increase in the demand is hardly to be accounted for by improved supervision and good harvest. No land was declared to be the property of the State during the year under report, and in the preceding year this district did not suffer from scarcity. There must be other reasons than those stated for this extraordinary increase, and the Commissioner is requested to call for an explanation. The outstandings on the 31st March 1893 were very large (Rs. 21,861) and were all in the Balet and Kalemyo township. Of these Rs. 13,600 have since been recovered.

Lower Chindwin.

Upper Chindwin.

Southern Division.

123. The total demand for the year under report shows an increase of Rs. 61,284 over that of 1891-92. Each district contributed to this increase. The amount outstanding at the close of the year was Rs. 11,018. In Myingyan the demand rose from Rs. 18,030 to Rs. 33,771, and the Deputy Commissioner attributes the increase to the correct assessment resulting from survey of some of the islands in the Irrawaddy. The increase in Pakôkku (Rs. 14,038) is attributed to the surveyors having worked independently of thugyis and to the consequently greater correctness of the areas of land returned under cultivation. There were no outstandings at the close of the year. Minbu shows a large increase (Rs. 30,435). Of this, however, Rs. 15,413 represent the kyun (island) tax due on the crops of the agricultural year 1891-92. This was explained in last year's Revenue Administration Report. The increase in the demand is due to a larger area of State land having been brought under cultivation. No explanation of the large outstandings (Rs. 10,883) is given. This district and Myingyan are the only districts in which there were any outstandings at the close of the year. In Magwe the demand shows a small increase (Rs. 1,070) over that of 1891-92. The figures call for no remark.

Myingyan.

Pakôkku.

Minbu.

Magwe.

Irrawaddy Division.

124. The rent realized in 1891-92 from State lands amounted only to Rs. 74. During the year under report the land in respect of which this was realized was claimed as private land and the claim was admitted. No assessment was made on any State land during the past year as the greater part is held as thugyisa or on cognate tenures.

Eastern Division.

125. The demand in the Eastern division has risen from Rs. 4,28,061 in 1891-92 to Rs. 4,88,548 in the year under report. The Kyauksè and Pyinmana districts contributed to this, while in the Meiktila and Yamèthin districts there was a falling off. The outstandings at the close of the year amounted to Rs. 25,820. Of this about two-thirds are classed as doubtful and irrecoverable. The net balance has since been recovered. The increase in the Kyauksè district of Rs. 65,421 is due principally to the spread of cultivation. As was noted under "Thathameda" many villagers from Meiktila and Shwebo have taken up their permanent abode in this district and this accounts in great measure for the increase in the revenue from

Kyauksè.

State lands. Of the outstandings at the close of the year (Rs. 14,899) nearly the whole amount is being recommended for remission. The large decline in Meiktila from Rs. 17,765 in 1891-92 to Rs. 6,979 is due to drought at the end of the season which caused an almost complete failure of the kaukkyi crop, and in Yamèthin the decrease to Rs. 5,454 compared with Rs. 7,641 in 1891-92 is the result of the bad harvest caused by the uneven distribution of the rainfall. Pyinmana shows a large increase; the demand having risen to Rs. 23,005 from Rs. 14,966 in the preceding year. Of this only Rs. 1,125 were assessed on State lands properly so-called; the balance represents the plough-tax which is assessed on all paddy-land whether State or private. The outstandings on 31st March 1893 amounted to Rs. 10,792. Of this, however, Rs. 8,724 have since been recovered.

Meiktila.

Yamèthin.

Pyinmana.

MISCELLANEOUS REVENUE.

126. Miscellaneous revenue is the revenue derived from all sources other than thathameda and State lands. The demand and collections for each division during the year under report compared with 1891-92 are shown below.

Division.	Demand.		Collection.	
	1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.
Northern	(*a*)5,68,904	6,73,235	(*b*)5,69,350	(*d*)7,01,882
Central	(*a*)1,65,645	1,94,444	(*a*)1,46,716	1,90,866
Southern	4,08,423	4,24,274	(*c*)3,94,286	4,20,315
Irrawaddy	4,938	8,072	4,938	8,072
Eastern	2,85,506	2,99,296	2,81,259	2,90,762
Total ...	14,33,416	15,99,321	13,96,549	16,11,897

(*a*) Revised figures.
(*b*) Includes Rs. 24,737 excess collections.
(*c*) Includes Rs. 74 excess collections.
(*d*) Includes Rs. 31,296 excess collections.

The total demand for the year under report shows an increase of Rs. 1,65,905 over that of the preceding year. To this the receipts under Stamps, Excise, and Registration have contributed Rs. 1,17,129. Separate reports on these branches of revenue have already been made and no remarks are needed here. The outstandings on 31st March 1893 amounted to Rs. 16,243 compared with Rs. 51,189 in the preceding year. Omitting the receipts under Stamps, Excise, and Registration, the demand under all other heads of miscellaneous revenue increased by Rs. 48,776 over the preceding year. The demands for the past two years under the principal heads of miscellaneous revenue are shown in the following statement:—

	1891-92.	1892-93.
	Rs.	Rs.
Stamps	2,46,729	2,91,571
Excise	5,12,642	5,84,626
Registration	5,827	6,130
Fisheries	2,57,386	2,78,983
Ferries	46,669	49,335
Water-rate	93,446	1,07,431
Petroleum	80,826	1,11,570
Jade-stone	52,500	11,437
Steatite	6,793	7,295
Salt	14,930	11,456
Tribute	24,091	19,168

FISHERIES.

127. The improvement of the fishery revenue is due chiefly to the Northern division, in which the demand rose from Rs. 1,32,092 in 1891-92 to Rs. 1,57,121 in the year under report. In the Central division also the demand increased somewhat, but in the Southern and Eastern divisions therewas a considerable falling off amounting in the former to Rs. 11,452 and in the latter to Rs. 2,290. The outstandings on 31st March 1893 amounted to Rs. 3,169 compared with Rs. 24,567 in the preceding year. This has since been recovered.

Northern division.

128. The Northern division shows an increase of Rs. 25,029. In the Mandalay district there was a slight falling off, due to four fisheries remaining unsold for want of bidders. Fifty-five fisheries were sold for Rs. 73,397, of which all was collected by the close of the year. The increase (Rs. 3,922) in Bhamo is due to the sale by auction of the Shwegu fisheries. In Katha the fishery revenue advanced to Rs. 61,048, an increase of Rs. 19,568 over the preceding year. This is due chiefly to growth in the number of fisheries, 59 new fisheries having been added, and partly to keener competition. The slight decrease in Shwebo is not explained. The Ruby Mines shows a large advance from Rs. 865 in 1891-92 to Rs. 3,875 in the year under report, but no explanation is given. There were no outstandings either in this district or in Shwebo at the close of the year.

Central division.

129. In the Central division the total demand rose from Rs. 72,241 in 1891-92 to Rs. 82,228 in the year under report. The increase was shared by all the districts except the Lower Chindwin, in which there was a slight falling off Rs. (606). Eleven fisheries were sold in Ye-u for Rs. 1,450; the number in the previous year was 15 and the amount realized Rs. 772. The difference in the number of fisheries is not explained. In Sagaing the sales realized Rs. 65,607 compared with Rs. 58,825 in the preceding year. Rupees 298 were remitted and the outstandings at the close of the year were Rs. 2,382, of which Rs. 1,581 have since been recovered. The Deputy Commissioner remarks that there has been a large increase under this head of revenue, but does not explain the cause. Probably it was due to keener competition, and to partitions of the larger fisheries which the former lessees used to obtain at much below value to sublet at largely advanced rates to the villagers in the neighbourhood. The Deputy Commissioner, Mr. MacDermott, has, the Financial Commissioner believes, steadily pursued the policy,—a wise one,—of leasing fisheries of manageable size and rent to the people of the locality. The decrease in the Lower Chindwin is not explained. The number of fisheries sold was the same as in the preceding year, namely, 115. In the Upper Chindwin the amount realized rose to Rs. 9,411 compared with Rs. 6,278 in 1891-92. The Deputy Commissioner (Mr. Porter) attributes this increase to the subdivisions of fisheries into small lengths and to holding the auctions near the fisheries, thereby inducing the villagers to bid.

Southern division.

130. The fishery revenue in the Southern division declined during the year under report to Rs. 33,962 compared with Rs. 45,414 in 1891-92, a decrease of Rs. 11,452. The outstandings at the close of the year were Rs. 657, all of which have since been recovered. Every district shows a decrease, except Magwe, in which the revenue rose by Rs. 77. In Pakôkku the falling off is accounted for by the closing of one fishery which has been dedicated to religious purposes. In Myingyan the cause is stated to have been the absence of competition, and in Minbu the falling off is attributed to the river not having flooded the fisheries. Most of the fisheries in the latter district lie along the bank of the Irrawaddy and are flooded during the rains. In the year under report, however, the river did not rise sufficiently to flood these stretches.

Irrawaddy division.

131. The Upper Burma part of the Irrawaddy division shows a slight increase compared with 1891-92. There are 16 fisheries altogether which lie inland and depend upon the rising of the river for filling. In 1891-92 only seven of these were sold, but in the year under report the whole number were filled and Rs. 922 were realized against Rs. 599 in 1891-92. The entire amount was collected by the close of the year.

132. The fishery revenue in the Eastern division has fallen from Rs. 7,040 in 1891-92 to Rs. 4,750 in the year of report. The whole sum was collected by the close of the year except Rs. 130, since recovered. The Kyauksè district is responsible for this falling off, the revenue having decreased by Rs. 2,450. The Deputy Commissioner attributes this to the losses sustained by the lessees in the previous year, probably from excessive competition. In Pyinmana the revenue under this head increased by Rs. 160. There are no fisheries in the Meiktila and Yamèthin districts.

Eastern division.

FERRIES.

133. The revenue derived from ferries during the year under report rose to Rs. 49,335 compared with Rs. 46,669 in the preceding year. This revenue is only realized in the Northern, Central, and Southern divisions. In the last mentioned there has been a decrease of Rs. 5,441, while the Northern and Central divisions show an advance. The outstandings on 31st March 1893 were Rs. 1,308. This has since been collected.

WATER-RATES.

134. Water-rate is levied on all lands, whether State or non-State, to which irrigation is supplied from Government sources. In State lands it is assessed and collected with, and is, at present, undistinguishable from, the rent of these lands. The following figures therefore show the water-rate levied on non-State lands only. The demands for the past two years are as shown below:—

		1891-92. Rs.	1892-93. Rs.
Northern division ...	Mandalay	5,723	5,691
	Shwebo	4,830	2,543
Central division ...	Sagaing	762	1,031
	Ye-u	...	2,108
Southern division ...	Magwe	3,263*	318
Eastern division ...	Kyauksè	69,485	75,379
	Meiktila	5,332	4,618
	Yamèthin	4,051	15,743
	Total ...	93,446	1,07,431

The demand for the year under report shows an improvement on that of 1891-92 of Rs. 13,985. Remissions aggregating Rs. 1,857 had to be granted, and the outstandings at the close of the year amounted to Rs. 5,068, of which the larger share was in the Eastern division.

135. In the Northern division the demand fell from Rs. 10,553 in 1891-92 to Rs. 8,234 in the year of report, for which the Shwebo district is responsible. The whole amount, except Rs. 736 remitted, was collected by the close of the year. The area irrigated during the year under report was 8,111 acres. Of the amount assessed Rs. 736 had to be remitted, having been incorrectly assessed on land which had not been irrigated. The sum of Rs. 11,836 was sanctioned for repairs to irrigation works, and of this Rs. 10,923 were spent during the year. A further sum of Rs. 1,462 was spent from the District fund. There are no irrigation works in the Bhamo district and no revenue is yet derived from those in the Katha and Ruby Mines districts. The Daungyu irrigation system in Wuntho is reported to be a very valuable one and capable of considerable extension. In Shwebo the area actually irrigated during the year was 2,204 acres, which brought in a revenue of Rs. 2,543. In 1891-92 the amount was Rs. 4,830. The falling off is attributed to drought, which reduced cultivation to very small dimensions. Several irrigation works were repaired during the year at a cost of Rs. 1,61,848. The great work of the district,—the Mu canal restoration scheme,—reached the initial stage of preliminary survey during the year. An examination of the country was made with a view to selecting the best line for the canal, but the alignment had not been decided at the close of the year. The Financial Commissioner, in common with every officer who knows the Shwebo district, regrets the delay in this most important work.

Northern division.

136. The demand in the Central division during the year under report amounted to Rs. 3,139 compared with Rs. 762 in the preceding year. In Sagaing the demand increased by Rs. 269. The Pyugan tank was repaired at a cost of Rs. 1,765, and is now in work-

Central division.

* Revised figures.

ing order. No collections were made last year in Ye-u as owing to scarcity the entire demand (Rs. 615) had to be remitted. During the year of report the demand rose to Rs. 2,108. Of this Rs. 280 were remitted as the dam had fallen into disrepair, and the cultivators derived scarcely any benefit from the water. Rupees 105 remained uncollected at the close of the year. Four tanks were repaired during the year at a cost of Rs. 15,000.

Southern division.

137. Rupees 318 only were collected in the Southern division (in the Thazi township of the Magwe district) during the year. The fields were irrigated from the Sitkè dam, and the area irrigated is reported to have been only 52 acres. Water-rate was levied at one-fifth of the produce. The outturn was 1,500 baskets of paddy and the market price assumed was somewhat over Rs. 100 per 100 baskets. The incidence of the water-rate (Rs. 315) per acre is Rs. 6, which certainly seems high. The demand for 1891-92 was Rs. 3,263, of which Rs. 394 were collected on account of the Sitkè dam, and Rs. 2,869 (supplementary demand) on account of the Palin dam. During the year under report, however, the Palin dam was breached and no water was available. A sum of Rs. 1,000 has been sanctioned for constructing a new weir to this dam and it is believed that a large tract of land will be benefited. There are several important irrigation projects in this district, especially in the Satthwa township, and the necessity of taking them in hand has long been evident. It was not considered advisable to allow the villagers to carry them out. The special irrigation circle for Upper Burma has now been formed and it is hoped that the irrigation projects in Magwe will be soon taken up in earnest. Since the close of the year under report the Sitkè and Palin dams and the Segyi and Taungtha tanks have been taken over by the Government and rules for their management have been sanctioned. In Myingyan the Pyugan tank irrigated 952 acres of land. The total sum spent on this work up to date is Rs. 19,694. It is under the control of the Public Works Department. In Minbu the principal irrigation works are the Man and Môn systems. Money is collected according to custom from the cultivators and expended in maintaining the weirs and channels in working order. No water-rate is levied. There has been no serious breach in any of the canals or weirs during the year. There are several other smaller irrigation works in this district maintained by the villagers; they are all in good order.

Eastern division.

138. In the Eastern division the irrigation-tax has risen to Rs. 95,740 during the year of report compared with Rs. 78,868 in the preceding year. The outstandings at the close of the year were Rs. 4,963. In Kyauksè the demand has increased by Rs. 5,894 over that of the preceding year. All was collected within the year. No new works were undertaken, but Rs. 40,709 were expended in improvements and repairs to existing works. The canals are now reported to be in very good order and cultivation is rapidly increasing. The Zawgyi canals do not supply sufficient water for all the lands lying under them. It was thought that some of the water was diverted by weirs in the Shan States, but a special enquiry which was held showed that there are no such diversions. One important outcome of this enquiry is the evidence afforded that the only way of improving the supply of water from the Zawgyi is to prevent waste in Kyauksè by erecting headworks and regulators. This matter is now under consideration. The decrease in Meiktila from Rs. 5,332 to Rs. 4,618 is attributed to the rainfall not having been sufficient to fill the tanks. The balance outstanding on the 31st March 1893 was Rs. 38, of which Rs. 33 has since been collected and Rs. 5 remitted. Rupees 63,320 were expended on repairs and improvements during the year. Nothing was spent on irrigation works in the Pyinmana district. The Commissioner remarks that the so-called irrigation works in this district are very petty and he does not consider it advisable to attempt much more as all the streams are used for floating timber, which is the most important source of revenue in this district. In Yamèthin there has been a large increase in water-rate, the demand rising to Rs. 15,743 compared with Rs. 4,051 in the preceding year. A sum of Rs. 841 was remitted, and the balance uncollected at the close of the year was Rs. 4,817, now in process of recovery. In the previous year the water-revenue was derived only from lands under the Yamèthin, Nyaungyan, and Yindaw tanks.

During the year under report breaches which had occurred were repaired, other works were completed, and consequently a larger area was brought under irrigation, resulting in a corresponding increase of water-revenue. The chief work in this district is the Nyaungyan tank, which is fed by three large streams. The Deputy Commissioner is of opinion that when all the tanks in this district are filled with water the water-revenue is likely to amount to Rs. 74,000. The Commissioner, however, considers this estimate excessive and puts the figures at between Rs. 30,000 and Rs. 40,000.

Rules for the management of irrigation works under Government control have been sanctioned in the following districts:—

Northern division	Mandalay.
	Shwebo.
Central division	Lower Chindwin.
Southern division	Minbu.
	Magwe.
	Myingyan.
Eastern division	Kyauksè.
	Meiktila.
	Yamèthin.

PETROLEUM.

139. The petroleum revenue is derived from the Magwe and Pakôkku districts only and is a royalty on the outturn. During the year under report there has been a large increase, principally from Magwe. The total revenue amounted to Rs. 1,11,570 against Rs. 80,826 in the previous year, due to increased production. The figures for the past two years for each district are—

	1891-92. Rs.	1892-93. Rs.
Magwe (Yenangyaung)	79,452	1,05,257
Pakôkku (Yenankyat)	1,374	6,313
Total ...	80,826	1,11,570

The increase in Magwe is mainly due to the larger number of borings sunk by the Burma Oil Company. The production of Royal wells has remained almost stationary and the only revenue derived from them at present is the fixed monthly rent of Rs. 400. The Burma Oil Company are reported to have 35 of these wells in working order. This number they are bound by the terms of their lease to keep in working order, but they have as yet shown no intention of tapping these wells by improved machinery. This backwardness is attributed to their fear of alienating the twinzas by the introduction of machinery in the midst of the native workings. Two new companies were formed during the year for the purpose of purchasing oil produced by the twinzas. One has failed and the second had not begun operations by the close of the year.

JADE AND AMBER.

140. The revenue under this head is derived from farming out the royalty on jade and amber in the Bhamo district. The revenue in the year under report has considerably decreased, falling from Rs. 52,500 in 1891-92 to Rs. 11,437. The figures for 1892-93 only include three instalments, as owing to the change of the date of the annual sale to October only three instalments fell due in 1892-93. The falling off is attributed to the more valuable deposits having been worked out, the quality of the present workings being very inferior. The Kansi Sawbwa opened out new mines during the past season, but with indifferent success. Unless fresh quarries are discovered the revenue under this head may be expected to gradually dwindle away.

STEATITE.

141. The revenue from steatite advanced to Rs. 7,295 in the year under report, an increase of Rs. 502 over the preceding year. It was derived solely from the mines in Minbu. There are seven known groups of mines situate in the lower Arakan Yoma. Of these five have been developed and two remain undeveloped. In 1891-92 the latter were worked by two speculators who were charged rent and 10 per cent. royalty on the gross outturn: their speculation was a failure and these

two mines were left unworked during the year under report. Rupees 2,345 remained uncollected at the close of the year. These outstandings seem large and some explanation should have been given. In Pakôkku no revenue was realized during the year as the first lessee would not accept the conditions offered and when the right to work the quarries was again put up for sale there were no bidders. The Commissioner suggests that the Forest Department might take over these mines, and it is understood that this will be done.

SALT.

142. The salt revenue fell to Rs. 11,456 compared with Rs. 14,930 in the preceding year. The decrease was common to all divisions except the Central, in which there was a slight increase. The total amount was collected by the close of the year except Rs. 1,049 in Shwebo. The districts in which salt revenue is collected and the demands for the past two years are as follows :—

		1891-92. Rs.	1892-93. Rs.
Northern division	Katha	3,600	2,930
	Shwebo	5,754	3,781
Central division	Sagaing	2,380	2,300
	Lower Chindwin	1,885	2,045
Southern division	Myingyan	100	75
	Pakôkku	100	100
	Magwe	710	20
	Minbu	50	40
Eastern division	Meiktila	240	70
	Yamèthin	100	95
Irrawaddy division	Upper Burma portion of Thayetmyo district.	11	...
	Total ...	14,930	11,456

In Katha the decrease is due to many of the people having abandoned salt manufacture as they were too poor to pay the tax; and the same cause operated in Shwebo. In the Central division the slight advance calls for no special remark. The large falling off in Magwe from Rs. 710 in 1891-92 to Rs. 20 in the year under report is attributed to the imposition of duty for three years at the full rate of Rs. 10 per cauldron. In 1891-92 it was discovered that the manufacture of salt had been illicitly carried on for some time. Duty at the full rate of Rs. 10 per cauldron was then imposed and a penalty at the same rate levied on account of the two previous years. No licenses were taken out during the year under report at the full rate, and it was thereupon reduced provisionally to Rs. 2-8-0 per cauldron, but even then eight persons only took out licenses. The people, it is reported, were apprehensive that the full rate would be eventually imposed and therefore did not come forward for licenses. The salt industry affords a means of livelihood to thousands of persons and if the present rates are considered too heavy, proposals should be made permanently to reduce them. The decrease in Meiktila is attributed to the migration of the majority of the salt-boilers to Lower Burma. The Financial Commissioner has asked the Commissioner, Northern Division, to consider whether in Shwebo the salt duty might not be more equitably levied by a tax on the area of the lands on which the saline earth is manufactured. The present method of levying the duty in Shwebo, and indeed everywhere in Upper Burma, is most unsatisfactory. It has no fixity and is most uncertain and capricious in its incidence on individuals. The rates have constantly to be reduced in order to permit the people (all of whom are of the poorest) to eke out a bare living. Mr. Smeaton thinks that the duty might without risk be halved, if not quartered.

TRIBUTE.

143. The demands under this head in the several districts during the past two years have been as follows :—

	1891-92. Rs.	1892-93. Rs.
Bhamo	4,685	10,256
Katha	104	1,300
Ruby Mines (Momeik)	13,000	...
Upper Chindwin	450	500
Pakôkku	692	1,452
Kyauksè	5,000	5,000
Pyinmana	160	160
Total ...	24,091	19,168

The decrease is due to the Momeik State (which contributed Rs. 13,000 in 1891-92) having been brought under the direct administration of the Ruby Mines district. The increase in Bhamo and Katha is due to a larger area having been assessed than previously. Of the total demand Rs. 320 only were outstanding at the close of the year and of this Rs. 250 have since been recovered.

RAINFALL AND HARVEST.

144. The rainfall in each district during the past three years is shown in the following statement:—

District.	1890.	1891.	1892.
	Inches.	Inches.	Inches.
Mandalay	16·75	18·77	38·16
Bhamo	69·15	59·82	75·98
Katha	48·57	33·63	78·13
Shwebo	22·09	24·82	29·41
Ruby Mines	88·44	67·20	141·12
Ye-u	31·68	23·36	37·43
Sagaing	21·28	16·57	35·11
Lower Chindwin	17·74	16·92	36·91
Upper Chindwin	63·89	60·97	61·91
Myingyan	20·12	21·15	23·11
Pakôkku	19·40	14·32	14·82
Minbu	31·61	19·06	23·97
Magwe	30·55	26·33	25·88
Thayetmyo (Upper Burma portion)	...	32·10	26·07
Kyauksè	20·03	17·45	28·11
Meiktila	29·22	23·71	32·42
Yamèthin	33·69	31·41	33·48
Pyinmana	52·67	39·86	59·68

The rainfall in the year of report has been more plentiful than in either of the preceding years in every district except in the Upper Chindwin, Minbu, Pakôkku, Magwe, and Yamèthin and the Upper Burma portion of the Thayetmyo district. But in several districts its distribution was unfavourable. The harvest on the whole was a fair one except in Shwebo and portions of the Meiktila and Yamèthin districts, where the crops failed. The number of rain-gauges in use is not sufficient and arrangements are now being made to increase them in every district.

Northern division.

145. In Mandalay the rainfall registered was more than double that of either of the two previous years, but was unevenly distributed. Copious showers fell just before agricultural operations could be started; a long term of drought followed and was succeeded by more rain late in the season. The rice crop suffered from this unequal distribution, but the harvest generally was much superior to that of the preceding year. In Bhamo the rainfall was in excess of the two previous years and the harvest generally was above the average. In the Bhamo and Mogaung townships, however, food-supplies had to be imported from the Shan States, while in the Kachin Hills, owing to excessive rain, and at the jade mines, the local supplies failed. Only one rain-gauge is kept in Katha and the rainfall registered was 78·13. Though not evenly distributed, it was on the whole good and the harvest, except in parts of the Kawlin and Mawnaing townships, which suffered from drought, was favourable and the food-supply sufficient. Shwebo was unfortunate this year also in its rainfall, which, though in excess of that of the two previous years, was so unevenly distributed that with the exception of the northern part of the district the harvest was little short of a failure. This is the fourth year in succession that this district has suffered from drought. The food-supply had to be supplemented by large importations of rice from Lower Burma and Ye-u and other districts. Relief works which had been opened in November 1891 remained open till the end of August 1892. In the Ruby Mines the heavy rain in October damaged the standing crops seriously and the harvest generally was below the average. The local food-supply is never sufficient. In the stone tract almost all the food-grains are imported from the neighbouring Shan States, which are well able to meet all demands.

146. In the Sagaing district the rainfall during the year under report exceeded that of either of the previous two years. It was well distributed and the harvest was very favourable. The crops were a success everywhere except the *pegyi* and a small portion of the rice crop which was destroyed by floods. The local food-supply was sufficient and there was no necessity to import food-grains as in the preceding year. The rainfall in Ye-u was 13 inches over that of 1891-92 and 6 inches over that of 1890-91. The harvest consequently, although not a bumper one, was very good. In 1891-92 the average outturn in this district was barely a 4-anna crop. Relief works had to be started and large numbers of villagers went to Lower Burma. During the year under report, however, there was a welcome return to plenty and the general improvement may be inferred from the fact that the villagers were not only able to provide for their own wants but to export large quantities of rice to Shwebo. In the Lower Chindwin district the rainfall was more than double that of either of the two preceding years. The kaukkyi and jowar crops were good except in the Ayadaw and Kani townships, and sessamum, cotton, gram, pulse, and beans gave a fair outturn, but on the whole the harvest, although much better than in 1891-92, was below the average. In the Upper Chindwin district the rainfall was a little over that of the previous year but less than that of 1890-91. The harvest is reported to have been good throughout the district and the people were able to export grain to the neighbouring districts.

Central division.

147. In Myingyan alone of the four districts in the Southern division the rainfall was in excess of that of 1890-91. In parts of this district even the rainfall is believed to have been below average. The harvest generally was fairly good, but in Pagan and Kyaukpadaung there was a great falling off due to unfavourable distribution of the rainfall. The food-supply in these tracts was very limited and this caused considerable emigration. The rainfall in Pakôkku during the year under report was 14·82 inches compared with 14·32 in the preceding year and 19·40 in 1890-91. The falls were moreover irregular. The harvest consequently was not a good one. The food-supply was not sufficient and in some parts of the district there was a certain amount of scarcity. An attempt was made to grow wheat at Gangaw, where the nurseries for the wet-weather paddy failed, but owing to late receipt of the seeds the result was a failure. In Minbu the rainfall, though an improvement on the previous year, was below par. The paddy-crop was fair except in parts of the Minbu and Salin subdivisions, in the latter of which the rains failed at the end of the year, but jowar, the staple crop along the Môn, was a complete failure. The island crops, however, were good. The food-supply was generally sufficient. The rainfall in Magwe was almost the same as in the preceding year. It was below the average of good seasons. The early rain was sufficient and well distributed, but the fall towards the end of the season was scanty, consequently although the early crops were good the second crops suffered considerably. The paddy-crop on the whole was fair, and sessamum (which is an important staple) and maize were above the average; but some of the island crops were destroyed by floods. The food-supply was generally abundant. The scarcity which prevailed in the preceding year continued to be felt during the early part of the year under report, but all relief works were closed by June.

Southern division.

148. The rainfall in the year under report was only 26·07 compared with 32·10 in 1891-92. In addition to its scantiness it was badly distributed. The harvest consequently was below the average and the food-supply barely sufficient, the poorer classes having had to subsist for some time largely on roots and herbs mixed with rice.

Thayetmyo.

149. In Kyauksè the rainfall during the year under report was higher than in either of the preceding two years, but was very unevenly distributed, the larger part of the 28 inches falling in September and October. This district, however, is pretty well secured by its irrigation works, and the unirrigated tract only is seriously affected by the rainfall. In this tract the harvest was below the average. The food-supply of the district was sufficient. In Meiktila the rainfall, though above the average, was unfavourably distributed. Heavy rain in April and May was followed by drought in June

Eastern division.

and July, and a fair rainfall in August was succeeded by drought in the two succeeding months. As a consequence the paddy-crop suffered severely and jowar almost entirely failed. The early sessamum was the only fair crop. The food-supply naturally was insufficient, but this was supplemented by imports from Kyauksè and Lower Burma. In Pyinmana the rainfall during the year was better than in the two preceding years. In the northern portion of the district the fall is always scanty and paddy-crops cannot be relied on except on irrigated lands. The harvest generally was a success and the taungya crops were exceptionally good, except on the eastern hills, where the early rain interfered with the burning of the yas. The food-supply of the district was sufficient and large quantities of grain were exported. The rainfall in Yamèthin was higher than in the preceding year and almost the same as in 1890-91. It was, however, very unevenly distributed, the late rains being insufficient; and in Pyawbwè the crops failed entirely. The sessamum crop was poor, but millet and Indian-corn were fair. There has been no actual famine in the district, but the northern portion has suffered from scarcity, some of the poorer people having had to subsist on grass seed and roots for a few weeks.

PUBLIC HEALTH.

Northern division.

150. With the exception of a few cases of cholera in Mandalay and an outbreak in Katha, the public health during the year under report was good throughout the Northern division. In Katha cholera broke out in May and continued for some months, carrying off 155 persons. The disease is supposed to have been introduced by natives of India who came up to work on the railway line. Of the total deaths 100 were amongst these coolies.

Central division.

151. Sagaing was exceptionally free from outbreaks of epidemic disease except in four townships lying close to the river banks, in which cholera broke out in April and May, causing 24 deaths. There was not a single case of smallpox and this is attributed to the energy of Surgeon-Captain Mukerjee, who was in charge of the vaccination operations. The Financial Commissioner has much pleasure in commending Surgeon-Captain Mukerjee for the energetic manner in which he carried out his duties. The people all know him, and his kindly way with them overcomes obstacles which others find insuperable. In Ye-u a few cases of cholera occurred at Indaing and malarial fever was prevalent in Taze township, causing 104 deaths. Otherwise the general health of the district was good. In the Lower Chindwin district 215 deaths occurred from cholera and 7 from smallpox. In 1891-92 there was no smallpox and the deaths reported from cholera were only 93. The Deputy Commissioner considers that the apparent increase shown is due to more exact reporting by thugyis and village headmen. With the exception of a few solitary cases of cholera the Upper Chindwin district enjoyed good health.

Southern division.

152. There was no outbreak of epidemic disease in this division except in the Magwe Jail, and the general health was remarkably good. The outbreak in the jail is supposed to have been due to the impure water-supply. Eleven deaths occurred. Smallpox appeared in the Pin township, causing four deaths, but it was checked by the assistance rendered by the Civil Surgeon, who was in the township at the time.

Eastern division.

153. Smallpox broke out in the Pyawbwè and Yamèthin subdivisions of the Yamèthin district, causing 109 deaths, and a slight outbreak of cholera occurred in Kyauksè. Otherwise the general health was good throughout the division.

Thayetmyo.

154. There was no outbreak of epidemic disease during the year and the public health was good.

CATTLE.

155. Foot-and-mouth disease appears to be the malady most prevalent in Upper Burma. It is not so fatal as some of the other infectious diseases; but it completely disables cattle for a long time and is said to permanently enfeeble them. The villagers are not competent to deal with it.

156. In the Bhamo, Shwebo, and Ruby Mines districts foot-and-mouth disease carried off many cattle. Its effects were most destructive in Bhamo, where 575 cattle died Cowpox and diarrhœa occurred in the Mandalay district, while a new form of disease called "thut" appeared in Pinlebu (Katha). The number of plough animals in the Mandalay, Bhamo, and Ruby Mines districts is reported to be insufficient, but agricultural advances have been made to enable the villagers to purchase cattle. In Shwebo the supply is believed to be sufficient. In Katha also the cattle are sufficient, except in the northern part of the Katha subdivision, which has not yet recovered from the severe mortality in past years, and in Kawlin, where a large tract is lying uncultivated for want of plough cattle.

Northern division.

157. The Central division fared very well during the year under report, the total number of deaths reported from diseases being only 562. Of these 222 occurred in Ye-u from anthrax, 44 from foot-and-mouth disease in Sagaing, and 296 in Lower Chindwin. The number of plough cattle is on the whole sufficient. In Sagaing cattle are reported to be increasing rapidly, and it is hoped that this district will again become one of the centres of cattle-supply. Owing to the advances made to cultivators in the Lower Chindwin the number of plough and breeding cattle has increased to 101,518 compared with 99,589 in 1891-92.

Central division.

158. The improvement noted in the health of cattle in last year's report continued. No serious outbreak occurred in any district. Fifty deaths were reported in Myingyan from foot-and-mouth disease and anthrax and a few cases in Pakôkku. The hoof disease appeared in a very mild form at Minbu and foot-and-mouth disease in Magwe. Two hundred and twenty-nine cattle in the latter district were affected, but owing to the prompt measures taken only three deaths resulted. The number of plough cattle in Pakôkku (except at Gangaw) and Myingyan is sufficient for all requirements and is reported to be steadily increasing yearly. In the former district the price of plough cattle has fallen about 20 per cent. Minbu had suffered heavily from cattle-disease prior to 1891-92 and some portions of the district are still understocked. Owing to its comparative immunity from cattle-disease the Magwe district is rapidly regaining its former position as a breeding centre, and in Natmauk, Pin, and Gyokôn a large trade in cattle is springing up.

Southern division.

159. With the exception of an outbreak of foot-and-mouth disease in Pyawbwe township (Yamèthin), which caused 511 deaths, and a slight outbreak causing 68 deaths in Pyinmana, the health of the cattle in the Eastern division has been remarkably good. In Kyauksè, Meiktila, and Yamèthin the number of plough cattle is sufficient for the requirements of the people, but in Pyinmana more cattle are required. The cultivators here are mostly too poor to buy for themselves, but since the close of the year under report advances have been made to enable them to purchase. Cattle-breeding is carried on in the three districts of Kyauksè, Meiktila, and Yamèthin, and large numbers of cattle were exported from the two latter districts to Lower Burma during the year under review.

Eastern division.

160. There was some cattle-disease during the year, but it was not so prevalent as before. The number of cattle has risen to 32,805, an increase of 3,297 compared with 1891-92.

Thayetmyo.

PRICES.

161. The average prices of the principal articles of food and commerce throughout each district during the year under report compared with the previous year are shown in the statement attached.

Comparative statement of average prices.

	District.	Prices per 100 9-gallon baskets.														Prices per 100 viss.			
		Rice.		Millet.		Maize.		Pulses.		Oil-seeds.		Wheat.		Gram.		Cotton.		Salt.	
		1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.
Northern division.	Mandalay	392	370	...	...	180	175	170	175	390	400	290	325	200	225	(c) 150	(c) 150 0	10 0	9 0
	Bhamo	300	300	...	...	...	...	...	...	375	375	...	...	...	...	...	...	(a) 18 0	(a) 19 0
	Katha	400	372	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0	13 4
	Shwebo	366	383	76	70	...	...	180	190	319	352	...	..	...	...	24	24 8	8 10	8 6
	Ruby Mines	825*	860	200	215	200	200	200	200	250	240	...	...	...	...	(c) 250	(c) 275 0	...	...
Central division.	Ye-u	368	326	...	180	300	300	264	180	348	400	300	300	210	170	25	25 0	9 3*	9 3
	Sagaing	350	300	100	90	(b) 5	(b) 5	180	220	250	300	250	250	170	150	25	25 0	5 0	10 0
	Lower Chindwin ...	448*	331	108	90	...	...	146	131	362	384	197	240	160	179	...	(c) 100 0	13 0*	12 8
	Upper Chindwin ...	454*	300	...	...	...	...	300	300	500	400	...	...	...	...	30	30 0	15 0	13 0
Southern division.	Myingyan	383*	308	127*	120	110	90	160	110	467*	453	185	287	...	...	22	18 0	14 0	12 0
	Pakôkku	400	360	125	102	90	90	180	233	450	450	200	200	200	198	25	...	11 8	11 8
	Minbu	400	275	110	108	104	108	220	220	382	330	255	212	...	...	16	20 0	13 0	13 0
	Magwe	400	320	100	90	125	120	160	160	400	350	...	...	...	...	17	16 0	11 0	12 8
Eastern division.	Kyauksè	330*	301	200	...	...	...	215*	210	400	400	250	245	...	...	...	...	12 0	11 0
	Meiktila	405*	417	110	119	178	170	178	178	416	407	...	...	...	...	20	20 0	13 0	13 0
	Yamèthin	450	423	130	101	136	126	154	157	370	410	...	...	...	...	...	...	12 0	12 0
	Pyinmana	375	275	...	...	100	75	200	200	350	350	...	...	...	...	16	15 0	12 8	12 8

* Revised figures. | (a) Retail rates. | (b) Per 100 cobs. | (c) Cleaned cotton.

There has been a general fall in the average price of rice; in three districts (Shwebo, Ruby Mines, and Meiktila) only has the price risen. Prices generally ranged high at the beginning of the year, but as the season advanced the crop prospects became favourable, causing a gradual fall of prices. The variations in each district are noted below.

Northern division.

162. The average price of rice fell in Mandalay and Katha, but rose in Shwebo and the Ruby Mines. In Bhamo it remained stationary. The rise in Shwebo is due to the failure of the crops. Prices in the Ruby Mines district always range high, and in the year under report the figures advanced to Rs. 860 per 100 baskets compared with Rs. 825 in the previous year. Pulses rose except in the Ruby Mines, and oil-seeds advanced from Rs. 319 to Rs. 352 in Shwebo. Cotton and salt experienced little change.

Central division.

163. There has been a considerable fall in the average price of rice in every district, owing to the general improvement in the harvest. The high price of maize is due to the small outturn. It is only grown in Sagaing and Ye-u. Pulse declined in Ye-u and Lower Chindwin, but advanced in Sagaing, while in every district except the Upper Chindwin there was a rise in the price of oil-seeds. The rise in the price of wheat in the Lower Chindwin is explained by the increased demand by natives of India. The price of cotton and salt remained almost stationary except in Sagaing, where salt advanced from Rs. 5 to Rs. 10 per 100 viss. No explanation is given of this.

Southern division.

164. In the Southern division there has been a general decline in prices except of wheat in Myingyan, the price of which rose from Rs. 185 to Rs. 287, due to increased demand, and of pulse in Pakôkku, the price rising from Rs. 180 to Rs. 233. This general fall in prices is due to the better harvest. There was a slight decline in the cotton market in Magwe and Myingyan and an advance in Minbu. No quotations are given by the Deputy Commissioner, Pakôkku, for cotton; in the preceding year the price quoted was Rs. 25 per 100 viss. The Deputy Commissioner remarks that there is no market for cotton, but this can hardly be correct. The market is Myingyan. The price of salt remained stationary in Pakôkku and Minbu, but increased 13 per cent. in Magwe and declined 14 per cent. in Myingyan.

Eastern division.

165. In Meiktila alone out of the four districts in the Eastern division the average price of rice rose during the year of report, but the rise was very small. Millet also advanced slightly in this district, but declined in Yamèthin. The variations under the other staples are slight except oil-seeds, the price of which rose in Yamèthin from Rs. 370 to Rs. 410, due to a bad outturn of the crop. Cotton fell slightly in Pyinmana, while there was no change in the price of salt except in Kyaukse, where it fell from Rs. 12 to Rs. 11 per 100 viss.

AREA OF STATE WASTE LANDS LEASED.

166. The area of State waste land given out on lease in each district during the year under review is as follows:—

		Acres.
Northern Division	Mandalay district	621·40
	Bhamo district	4·71
	Katha district	*Nil.*
	Shwebo district	*Nil.*
	Ruby Mines district (area not stated)	...
Southern Division.	Pakôkku district	106·00
	Minbu district	228·03
	Magwe district	750·92
	Myingyan district	*Nil.*
Central Division.	Sagaing district	205·00
	Lower Chindwin district	440·16
	Upper Chindwin district	*Nil.*
	Ye-u	*Nil.*
Eastern Division.	Kyaukse district	5,488·69
	Pyinmana district	15·00
	Yamèthin district	71·14
	Meiktila district	*Nil.*
Irrawaddy Division.	Thayetmyo district (Upper Burma portion)	*Nil.*
	Total	7,940·62

Some leases were also given by the Subdivisional Officer, Taungdwingy (Magwe district), but the area is not stated.

Northern division.

167. In the Mandalay district exemption from rent was granted in every case for periods ranging from one to three years. No exemptions were given in Bhamo. The Deputy Commissioner, Ruby Mines district, remarks that "no grants were made in the year under report under the Financial Commissioner's Circular No. 19 of 1888." This circular, however, has been superseded by Chapters VI and VIII of the rules framed under the Upper Burma Land and Revenue Regulation of 1889. The Deputy Commissioner should have been aware of this.

Southern division.

168. In the Pakôkku district an area of 100 acres was leased to one person. No exemption was granted, but a rate of Rs. 2 per acre per annum was fixed for a period of two years, the land after that period to be subject to the usual rates of assessment. The remaining six acres were leased by the Subdivisional Officer, Pauk. It is not stated whether any exemption from rent was granted, but the Deputy Commissioner remarks that "no revenue is collected as no rates have yet been fixed for the assessment of crops on State lands in the interior of the district." This is not understood. The Deputy Commissioner's attention is invited to Chapter IV of the Rules framed under the Upper Burma Land and Revenue Regulation, 1889. In the Minbu and Magwe districts exemptions were granted for periods ranging from one to six years except in two cases in which no exemption was given. The Commissioner is not in favour of large areas being leased to individuals as this tends to create a "landlord" class. The Financial Commissioner agrees in this opinion. Under the rules a Deputy Commissioner has power to lease State land up to a limit of 100 acres, but the power to grant the maximum area should be sparingly exercised and only in cases where the applicant is clearly able to work the land with his own means.

Central division.

169. Of the area leased in the Sagaing district exemption from rent was granted on 187·50 acres for periods from one to five years, and the balance (17·50 acres) was leased for five years at a yearly rent of Rs. 185. From the Deputy Commissioner's subsequent report it appears that the land in this latter case was an island, valuable on account of the thatch grown there. The lease for five years was put up for sale and realised Rs. 185 a year: the rent previously paid was only Rs. 15 a year. The leases in the Lower Chindwin district were all given by village headmen. In two cases exemption was given for one year; in the remainder for two years.

Eastern division.

170. Seven hundred and ninety leases were given during the year under report in the Kyauksè district, the area leased being 5,488·69 acres. Exemption from rent was given in every case for periods of one to four years. The area leased in the Pyinmana district was very small, amounting to only 15 acres. These leases were given by village headmen. The Deputy Commissioner remarks that several applications have been made for land apparently waste, but objections have been raised by persons claiming the land as "bobabaing," and he adds that until a detailed survey has been made it will be difficult to decide what land is available. In the Yamèthin district 71·14 acres were leased with periods of exemption from rent ranging from one to six years. The Commissioner (Mr. Bridges) shares the view expressed by the Commissioner, Southern Division, that leases of large areas should not be given. He reports that he has impressed on Deputy Commissioners the advisability of giving small leases to cultivators, as it is much more satisfactory for Government to deal with the cultivator direct.

THUGYIS' CIRCLES AND COERCIVE PROCESSES IN THE COLLECTION OF REVENUE.

171. The number of thugyis' circles and of coercive processes issued in each division during the past two years is shown in the following statement:—

Division.	Thugyis' circles.		Coercive processes.	
	1891.	1892.	1891.	1892.
Northern	681	1,116	1,543	1,266
Central	974	1,015	324	190
Southern	1,193	1,235	1,027	1,669
Eastern	987	1,036	761	1,585
Irrawaddy (Upper Burma portion of Thayetmyo)	37	31	22	48
Total ...	3,872	4,433	3,677	4,758

Northern division.

172. The large increase in the number of thugyis' circles in the Northern division from 681 to 1,116 in the year under report occurred in the Katha, Shwebo, and Ruby Mines districts. In the first and last named the increase was due to several large charges having been broken up and village headmen appointed. In Shwebo there are 12 myothugyis and 268 ywathugyis as against 12 and 263 in the preceding year. In that year the number of circles shown was 29, but this represented the number of large circles, whereas in the year under report myothugyis and ywathugyis' charges are included.

Central division.

173. The breaking up of two large circles and the re-establishment of another account for the increase in the Lower Chindwin. In the Upper Chindwin the change is probably due to the breaking up of large circles and appointment of village headmen. No explanation, however, has been given. Ye-u shows a decrease of two, which is not explained.

Southern division.

174. The number of circles in the Southern division has risen from 1,193 to 1,235, due to the splitting up of large circles. All districts shared in the increase, but it was more marked in Pakôkku.

Eastern division.

175. In the Eastern division the increase in the number of thugyis' circles is contributed to by all districts. One myothugyiship was broken up in Pyinmana and the subordinate gaungs became independent thugyis, while thugyis have been appointed to several re-established villages. There are no myothugyis in Meiktila and only one in Kyauksè. He is in charge of the Yeyaman tract and is paid a fixed salary of Rs. 50 a month.

Irrawaddy division (Upper Burma portion).

176. The number of circles shown in Thayetmyo does not include those which have been broken up into village headmanships. There are altogether 126 village headmen in this district, of whom 92 are subordinate to circle (taik) thugyis and 34 are independent.

Every opportunity is taken to split up large, unwieldy circles into village headmanships where practicable and reasonable. The village system has been found to work well on the whole and to give satisfaction to the people. Hereditary claims to a myothugyiship are respected and it is only where a myothugyi dies and leaves no direct heirs or where he is notoriously inefficient or has misconducted himself, that the circle is broken up and village headmen appointed. The Deputy Commissioner, Meiktila, does not appear to consider the village headmen system a good one. He remarks as follows :—

"I hope it will not be considered a sacrilege if I say a word *in faint dispraise* of the village system. When our dealings with the headman chiefly concerned criminal matters, the system answered well. Of this, I believe, there can be no doubt. But I am bound to say that after my experience in the thathameda remission enquiries, I doubt whether the village circle and village thugyi are conducive to a good revenue administration. The thugyis in this district certainly give little or no assistance in revenue matters. In enquiries they invariably side against Government, back up the false claims of those interested, and do their utmost to mislead the officer holding the inquiry. This has been the Settlement Officer's experience as well as my own. *One longs* in these enquiries for the Lower Burma thugyi, the man who lives among the people and is intimately acquainted with their wants and sympathies, and yet whose personal stake in the revenue is sufficient to make him look carefully after it. I feel quite certain that much revenue in Upper Burma is lost owing to Government having no real representative further down the scale

than the Myoôk of the township. It is a somewhat extraordinary thing that in all the voluminous papers that have been written during the last few years on the village system, its usefulness or otherwise as a factor in the revenue administration of the country has scarcely been touched on. I think it would be well that this subject should receive attention before the breaking up of circles goes much further. What is wanted is some *modus operandi* by which the detrimental effects which I have pointed out might be removed and at the same time the benefits of the system preserved."

Mr. Smeaton does not share the views of this officer. The burden of his lamentation is that the village system gives more trouble than the large circle system in Lower Burma, where the taikthugyi is the man of all work. Mr. Harvey Adamson found the ywathugyis in the Lower Chindwin to be good revenue collectors and never complained of the village system while he was Deputy Commissioner of that district. His views appear to have changed since then.

PROCESSES.

177. The total number of processes issued has increased by 1,081 over the number of the preceding year. In the Northern and Central divisions the number fell off, but in the remaining divisions there has been a large increase, especially in the Eastern division, where the number has risen from 761 in 1891-92 to 1,585 in the year under report. This increase was most marked in the Meiktila, Yamèthin, and Pyinmana districts. No sufficient explanation is given of this. The people with few exceptions were better off than in the previous year. The Commissioner suggests as a possible reason that, in Meiktila, the large expenditure on famine works during the previous year enabled people to pay their taxes more easily than in the present year when the expenditure on famine works was very small. Seven hundred and fifty-five persons were arrested, but in nearly every case they paid up, and nine persons only were actually imprisoned. The number imprisoned in the preceding year was 28. Moveable property was sold in 41 cases and in 22 the land was resumed or sold.

AGRICULTURAL ADVANCES.

178. The advances and recoveries made in each division during the year under report are shown in the statement below.

District.	Outstandings on 31st March 1892.	Advances made in 1892-93.	Recoveries in 1892-93.	Outstandings on 31st March 1893.
	Rs.	Rs.	Rs.	Rs.
Mandalay	6,032	8,731	2,651	12,112
Bhamo	3,495	9,200	4,580	8,115
Katha	12,725	7,030	11,310	8,451
Shwebo	24,931	20,000	6,848	38,083
Ruby Mines	8,300	9,529	4,910	12,919
Total Northern Division ...	55,483	54,496	30,299	79,680
Ye-u	11,285	32,000	26,720	16,565
Sagaing	14,186	15,000	21,644	7,542
Lower Chindwin	11,760	21,541	31,421	1,880
Upper Chindwin	10.821	4,371	8,377	6,815
Total Central Division ...	48,052	72,912	88,162	32,802
Myingyan	18,367	9,150	17,492	10,025
Pakôkku	16,487	15,690	15,379	16,798
Minbu	15,780	13,610	29,210	180
Magwe	35,392	6,887	35,778	6,501
Total Southern Division ...	86,026	45,337	97,859	33,504
Kyauksè	...	...	...	...
Meiktila	1,05,864	31,821	63,499	74,186
Yamèthin	94,120	22,726	3,302	1,13,544
Pyinmana	24,132	...	16,202	7,930
Total Eastern Division ...	2,24,116	54,547	83,003	1,95,660
Thayetmyo (Upper Burma portion)	675	2,000	1,650	1,025
GRAND TOTAL ...	4,14,352	2,29,292	3,00,973	3,42,671

The total sum advanced during the year under report amounted to Rs. 2,29,292 compared with Rs. 4,13,758 in the preceding year. The large advances in 1891-92 were rendered necessary by a succession of bad seasons, and the people required money not only to buy cattle and food-grains, but also to save them from being compelled to part with what cattle they had. In the year under report this urgent necessity did not exist. The outstandings at the close of the year including those of the previous year amounted to Rs. 3,42,671.

The Financial Commissioner has observed that in many cases the period for repayment by agriculturists of these loans has been too short and several applications for extension of the period have been made. Instructions have accordingly been issued to all Commissioners and Deputy Commissioners that the maximum period for repayment is five years and that it is not intended that the loans should be recovered within one year, as has been done in many cases. The ordinary period should be two years, but where a Deputy Commissioner proposes to extend the period of repayment beyond two years, he should submit the case for the Commissioner's orders. The attention of Deputy Commissioners is invited to these instructions.

Northern division.

179. The total sum advanced in the Northern division during the year under report was Rs. 54,496. Of this Rs. 8,731 was advanced to agriculturists in the Mandalay district for cattle and seed. The Deputy Commissioner reports that one result of these advances has been to encourage the cultivation of wheat and 1,550 acres have been brought under this crop. Rupees 7,036 were given out in Katha and Rs. 20,000 in Shwebo. The repayment in the latter district depends upon the outturn of the harvest, and owing to the bad season of 1891-92 very small recoveries could be made on account of the previous year's advances. Including the previous year's balance the outstandings at the close of the year amounted to Rs. 38,083. The advances in the Ruby Mines and Bhamo districts were made to enable cultivators to buy plough cattle.

Central division.

180. There was a large increase in the amount advanced in the Central division compared with the previous year. This was chiefly due to the larger loans made in Ye-u, which amounted to Rs. 32,000 against Rs. 12,350 in 1891-92. Owing to the scarcity in 1891-92 the cultivators had been compelled to sell their seed-grain and cattle and large advances had to be made to enable them to buy cattle for cultivation: these advances were highly appreciated. During the year Rs. 26,720 were recovered and the outstandings at the close of the year were Rs. 16,565. Rupees 15,000 were advanced in the Sagaing district and Rs. 7,558 of this were recovered. In the Lower Chindwin district Rs. 21,541 were advanced and recovered during the year under report. The advances enabled the cultivators to buy seed, and owing to the comparatively good harvest they were, the Deputy Commissioner reports, able to repay without hardship. It is satisfactory to learn that the cultivators were in a position to repay these loans within the year, but special care should be taken that they are not unduly pressed. Very small advances were required in the Upper Chindwin district, only Rs. 4,371 having been given out compared with Rs. 9,930 in the preceding year.

Southern division.

181. Rupees 45,337 were given out in the Southern division during the year of report compared with Rs. 92,461 in the preceding year. Myingyan received Rs. 9,150, of which Rs. 1,150 was for purchase of seed-grain. In Pakôkku Rs. 15,690 were advanced, of which Rs. 7,190 were for seed-grain and Rs. 8,500 for purchase of cattle. The period of repayment in most cases has been extended to 2 years, and this has been a great boon to the people. The advances made in Minbu (Rs. 13,610) were distributed as follows:—

	Rs.
Minbu subdivision	4,110
Salin subdivision	4,500
Môn subdivision	5,000

and were all recovered during the year except the sum of Rs. 180. In addition to this Rs. 15,780 were recovered on account of the previous year, making a total of Rs. 29,210. Rupees 6,887 were advanced to agriculturists in the Magwe dis-

trict. The sum of Rs. 35,392 outstanding on the 31st March 1892 was repaid during the year under review. The Deputy Commissioner reports that in some cases the thugyis misappropriated the money given out for advances to their villagers and in some cases the surety took half of the amount advanced. In two cases the amount advanced for the purchase of seed was spent in two hours, in the first case in paying debts and in the second in buying a *patso*.

Eastern division.

182. In the Eastern division advances were made in two districts only, Meiktila and Yamèthin, the total sum advanced being Rs. 54,547 against Rs. 2,16,465 in the preceding year. The advances in the Yamèthin district were made to enable the cultivators to buy seed-grain, but owing to the drought comparatively little benefit was derived from them. The interest due has been paid up and the period for repayment has been extended as the people were quite unable to meet the instalments originally fixed. In addition to its other misfortunes this district has suffered severely from fires, over 80 houses having been burnt down in Yamèthin town and 430 in Pyawbwè, the damage in the latter town being estimated at over 2½ lakhs of rupees. Rupees 31,821 were given out in the Meiktila district during the year under report. The Deputy Commissioner reports that this was given out in sums of Rs. 5 and Rs. 10 and expresses his doubt whether a sum of Rs. 30,000 given out in this way among a population of 150,000 could be of much real benefit, while it entails a great deal of trouble in distribution and collection. The Commissioner, however, does not agree in this view. Mr. Bridges says—

"I think there cannot be the slightest doubt that these advances did considerable good by enabling the people to raise a crop which they would otherwise not have been able to sow. The advances no doubt give trouble to the Deputy Commissioner, but this can hardly be taken into account considering the good they do."

The Financial Commissioner agrees with the Commissioner in these remarks. District officers are paid handsome salaries for taking trouble.

Thayetmyo.

183. Rupees 2,000 only were advanced in the Upper Burma portion of this district and of this Rs. 1,100 was repaid during the year.

SURVEY AND SETTLEMENT.

Cadastral surveys.

184. There were two parties (cadastral) of the Survey of India at work in Upper Burma in the year. Number 3 Party surveyed 1,766 square miles in Ye-u and Shwebo districts, while No. 12 Party surveyed 1,143 square miles in the Minbu and Magwe districts.

Mr. Gibson was engaged with a Local Survey Party in Meiktila and Yamèthin districts. The areas traversed and in which the village boundaries were demarcated, were, in Meiktila 300 square miles and in Yamèthin 186 miles. The area cadastrally surveyed was 71 miles in Meiktila and 141 miles in Yamèthin. The holding boundaries were also marked on the 16-inch maps which were prepared and preliminary records of rights were compiled. There were also 82 miles topographically surveyed on the 2-inch scale. The cost of the operations was Rs. 50,155. The area liable to assessment or temporarily fallow as found by survey is 109,826 acres as compared with 47,930 acres shown by the thugyis.

The Financial Commissioner desires to bring to the Chief Commissioner's special notice the services of Mr. G. B. Scott, Deputy Superintendent, Survey of India, Party No. 3. This officer during the year under report succeeded in surveying cadastrally a very large area at the risk of his own health. He also made topographical surveys in the coal tract of Shwebo and in the gold tract of Katha, both of which were very trying. In the previous year he had the survey of the coal tract in the Upper Chindwin, which he successfully executed under great difficulties. Mr. Scott is always ready to undertake the hardest and most trying work without complaint and regardless of his personal convenience: he generally succeeds in what he undertakes; and he has the faculty of getting on smoothly with the District Officers. His ungrudging services, rendered at the cost of his health, deserve the recognition of the local Government.

Settlement.

185. The reports on the Kyauksè and Mandalay Settlements remained under consideration. Certain statements required from Kyauksè were received after the close of the year

under review and the report has since been submitted to the Chief Commissioner for final orders. The Financial Commissioner received a manuscript copy of the Settlement report of the Mandalay district and took the opportunity of examining it during a tour in the district with the Settlement Officer (Mr. Laurie) in May. Mr. Smeaton found the report defective in many important respects and directed the Settlement Officer to revise it. It has not yet been received from the Commissioner. Before the close of the year settlement operations were started in the Sagaing and Minbu districts and are now progressing favourably so far as can be judged. The Financial Commissioner made short tours in both districts with the Settlement Officers. The revised draft of Directions to Settlement Officers in Upper Burma is now complete and will shortly be issued. In Meiktila the work of recording tenures was proceeded with and steady progress has been made. Certain important points were referred by the Commissioner to the Financial Commissioner for orders, and before these are decided it will not be possible to close the tenure registers which, however, are in the meantime being written up as far as possible.

Other Survey.

186. As usual the survey of State lands and of grants was carried on in most districts by the district surveyors. In Katha 2,919 acres were so surveyed, and in the Ruby Mines the district surveyor surveyed 343 acres, a small area, but the Deputy Commissioner reports that practically the whole area of State land has now been surveyed. In Pakôkku the district surveyor surveyed 16,397 acres of State or disputed land. In Minbu the two district surveyors surveyed 28,417 acres of State land grants and house-sites. In Magwe the district surveyor surveyed 9,981 acres, of which part consisted of islands, while the extra surveyor surveyed 3,332 acres. In Ye-u the district surveyor surveyed 5,414 acres of land, which was principally State land and land for which grants had been applied for. In the Upper Chindwin the district surveyor was employed on similar work.

Supplementary Survey, Upper Burma.

187. There was no change in the area under supplementary survey in the Mandalay district, the maps being as before kept up to date pending orders as to the revenue rates. The area of land assessed or occupied but exempted was 30,110 acres as compared with 29,976 acres in 1891-92, and the cost of the survey fell from Rs. 5,740 to Rs. 5,597. The area of the land liable to assessment was 17,251 acres or 40·5 per cent. more than the area (12,274) as given by the thugyis—the difference being due as before to undermeasurements by thugyis and also to their not assessing lands on which the crops failed. The supplementary survey was carried on by eight surveyors and the work was inspected by Mr. Gibson and Myoôk Maung Byaung. It was found that there were 475 acres of non-State land with *kaukkyi* crop sublet at Rs. 10·32 the acre and 89 acres of land under *mayin* sublet at Rs. 6·09 the acre. Fourteen acres of State land were sublet at Rs. 11·26 the acre. Of State land 181 acres were transferred at an average rate of Rs. 12·76 the acre, or little more than one year's rent. Mr. Gibson has as in former years been in charge of such surveys by local surveyors as have been carried on in Upper Burma. He has kept the maps up to date and collected valuable statistics in the Mandalay and Kyauksè districts and he has also carried on extensive surveys in the Meiktila and Yamèthin districts. Mr. Gibson deserves credit for the very hard and good work done by him during the year and for his skilful management of the motley establishments with which he sometimes has to work. He generally succeeds in turning out useful surveyors even from the rawest material. He reports that Maung Byaung, one of the Myoôks who assisted him in his cadastral and supplementary surveys, did exceptionally good work. Mr. Gibson could not possibly carry on his numerous surveys without reliable assistants, and among these Maung Byaung, still a Myoôk of the 5th grade, was foremost. The Financial Commissioner commends Maung Byaung.

188. The Financial Commissioner desires to record his special satisfaction with the work of the following Officers:—

In the Northern division Mr. Shaw, Deputy Commissioner of Shwebo, was most painstaking in his enquiries regarding the salt industry and the pressure of

the salt duty, and has by careful personal investigation thrown considerable light on the difficult land tenures in his district.

In the Central division Mr. McDermott, Deputy Commissioner, Sagaing, was persevering in his administration of the State lands, and Major Eyre, Deputy Commissioner, Lower Chindwin, spared no pains to ascertain by personal enquiry the resources of the people of this district.

Mr. Porter, Deputy Commissioner, Upper Chindwin, made a successful effort to delimit State from non-State lands in certain important tracts and he is continuing the work.

In the Southern division, Messrs. Eales (Magwe) and Hartnoll (Minbu) maintained their reputation as thoroughly efficient Revenue Officers in all branches.

In the Eastern division, Captain Strickland had a difficult task in the administration of the Kyauksè district, in which he has acquitted himself well. Mr. Harvey Adamson interested himself in every branch of the revenue administration of the Meiktila district and contributed largely towards the solution of the sisa lands difficulty. His diaries on tour, as records of the condition of the country and people, were excellent.

Colonel Cooke, Commissioner, Northern Division, had his hands full of work and did it well. Mr. Bridges, Commissioner, Eastern Division, was indefatigable in his inspections of Revenue offices and in touring over his division. His careful investigations have thrown much light on a number of vexed land questions.

189. The reports were received from Commissioners on the following dates:—

Commissioner, Eastern Division, 16th June 1893.
Commissioner, Central Division, 26th June 1893.
Commissioner, Southern Division, 27th June 1893.
Commissioner, Irrawaddy Division, 5th July 1893.
Commissioner, Northern Division, 17th July 1893.

RANGOON:
The 1st December 1893.

W. F. NOYCE,
Secretary to the Financial Commissioner.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, LOWER BURMA.

PART II.

RAINFALL AND HARVEST.

Remarks by Deputy Commissioner, Akyab.

THERE was abundant rainfall during the year of report, but, as in the previous year, the heavy showers of October affected the crops to a certain extent. It appears from the statements of the merchants at Akyab that the amount of paddy brought to market was 20 lakhs of baskets less than last year, but that the statistics obtained from the thugyis do not agree with this, even giving a slight increase in the total outturn per acre. Orders were issued to Subdivisional and Township Officers to make careful enquiry about this in April, and the result was that the thugyis still showed an increase. The cultivators almost throughout the district complained about the reduction in the outturn of crops.

Remarks by Deputy Commissioner, Northern Arakan.

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The crops were good and abundant throughout the district except tobacco. The rain, however, broke late, but appeared well distributed.

Remarks by Commissioner, Arakan.

Akyab.—The rainfall was abundant and well distributed. The total average of the four rainfall recording stations was 173·47 inches as compared with 168·03 inches in 1891-92. Although the outturn of paddy was reported to be good, much less appears to have been brought to market than in the previous year.

Remarks by Deputy Commissioner, Pegu.

THE total rainfall for Pegu shows a decrease of 30·80 inches and that for Kyauktan a decrease of 4·94 as compared with the figures for last year.

The rain was timely and well distributed. The harvest promised to be a bumper one, but the outturn was disappointing as the expected yield of the seed was about one-third less than that anticipated. The straw outturn was, however, excellent; hence the straw stacks seen all over the district. The rainfall may be considered normal.

Remarks by Deputy Commissioner, Tharrawaddy.

* * * * *

In October and the first half of November the showers which are needed to ensure a really heavy crop came very regularly and the rainfall continued to be all that could be desired to the end of the season.

During the year rain-guage stations were established at the following places, in addition to the three rain-recording stations already in existence, namely, at Tapun, Nattalin, Zigôn, and Ôkpo.

The following statement shows the quantity of rain recorded at the stations of Tharrawaddy, Gyobingauk, and Yegin for the five years ending 1892 :—

Station.	1888.	1889.	1890.	1891.	1892.
	Inches.	Inches.	Inches.	Inches.	Inches.
1. Tharrawaddy	91·54	62·53	90·75	104·33	88·97
2. Gyobingauk	55·83	56·88	55·38	58·35	66·66
3. Yegin	56·95	47·47	57·42	53·43	60·26

Remarks by Deputy Commissioner, Prome.

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The yearly fall of rain is gauged at three stations in the district, namely, Prome, Paungdè, and Shwedaung. The average of the three stations shows a rainfall of 47·84 as

against 55·14 or 7·30 less than last year for the whole district. The gauging stations with their rainfall for two years show as follows :—

	Prome.		Shwedaung.		Paungdè.	
	Inches.	Cents.	Inches.	Cents.	Inches.	Cents.
1891	47	59	54	61	63	22
1892	40	31	43	72	59	50

The rain was well distributed throughout the year of report.

* * * * *

The road out to Paukkaung, 24 miles from Prome, enabled the merchants to send out rice to that place and so distribute it over a large area where the crops had been deficient. This is a particularly valuable road, and its upkeep is most important.

Remarks by Deputy Commissioner, Bassein.

* * * * *

From the reports received from the district the rainfall seems to have been normal, timely, and well distributed.

The harvest as a general rule seems to have been a good one.

Remarks by Deputy Commissioner, Henzada.

THE rainy season began about the 4th of April 1892. The rain was well distributed in all the townships of this district. The total average rainfall was about 66·60 inches against 78·94 inches in the previous year. Notwithstanding this there was a 16-anna crop and no remission was recommended.

Remarks by Deputy Commissioner, Thayetmyo.

THE average rainfall of the whole district was 38·45 inches, almost exactly the same as for last year.

The rainfall by township was :—

	Inches.
Myedè township	36·86
Thayet	32·52
Mindôn	41·98
Kama	42·45

The two latter townships thus getting a good deal above the average.

The rains promised very well at first, and there was every prospect of a good season, which was much to be desired after a series of bad seasons with scanty rainfall. Unfortunately this promise was not kept up and the latter rains were deficient, thus spoiling what would otherwise have been a good harvest.

The paddy crop averaged a little over a half crop, say, three-fifths. This was an improvement on the crop of the previous two seasons, but the people, being impoverished by bad seasons, suffered considerably, not however sufficiently so as to necessitate or cause famine relief works.

Remarks by Deputy Commissioner, Amherst.

* * * * *

The rainfall during the year under report was timely and on the whole well distributed except that the latter rains were somewhat light.

The harvest during the year under report was good and the area cultivated was much more extensive than in previous years.

Remarks by Deputy Commissioner, Tavoy.

* * * * *

The harvest owing to the irregular distribution of the rainfall was scanty and not sufficient for the wants of the district. Towards the close of the year much paddy was imported fom Rangoon and Moulmein.

Remarks by Deputy Commissioner, Mergui.

* * * * *

The monsoon, somewhat late in starting, was extremely heavy at the commencement and with long breaks in June, light in the middle, and insufficient at the close, the north-east monsoon commencing early and blowing continuously with unusual strength. In consequence, not only did a large number of the rice plants transplanted towards the end

of the season wither and die, but the general yield, especially in the Palaw township, by no means realized anticipations. The light rainfall had a further depressing influence on the yield of tin, especially in the Bôkpyin circle, when the supply of water was too copious at the commencement and too light through the rest of the rainy season.

Remarks by Deputy Commissioner, Toungoo.

THE rainfall in the district was abundant and above the average.

It was well distributed with the result that the rice crop was far better than last year in the plains. In Bônmadi township the crops were excellent on the hills. However, the rains, which commenced nearly a month earlier than usual, prevented the taungyas being properly burned, consequently in some 'yas' only half a crop was harvested as the Karens never even in the best of seasons have more than is actually necessary for their requirements. They are now suffering from scarcity and are purchasing rice from the plains, either for cash or in barter for baskets, mats, &c., which they manufacture in the hills and bring down.

Remarks by Deputy Commissioner, Shwegyin.

* * * * *

The rainfall during the year was normal, being almost equal to the average of the last ten years. It was timely and well distributed. The harvest was on the whole very good. The paddy-crop was estimated as an 18-anna one for the whole district and this high estimate has been fully justified. Grain was heavier. This was attributed to the rainfall in October and November.

Remarks by Deputy Commissioner, Salween.

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The rainfall, though registered lower than the preceding year, was evenly distributed and the harvest fairly abundant.

Remarks by Commissioner, Tenasserim Division.

Toungoo.—But they, the people, will not work. Mr. Petley and Mr. DeSouza both complained that they cannot get labour.

Salween.—The cultivation here is very largely carried on in taungya. It is curious that these did not suffer if those in Tavoy and Toungoo really have suffered as was alleged.

CALAMITIES OF THE SEASON.

Remarks by Deputy Commissioner, Akyab.

THERE has been foot-and-mouth disease prevailing amongst cattle during the year, commencing from the time of ploughing. This has partly injured the ploughing business in the whole district, but chiefly in Pauktaw township.

Seed has to be scattered without more than one ploughing and even without the ground being properly levelled. This state of agriculture is sure to yield a smaller outturn than is obtained when the ground is properly ploughed.

Remarks by Commissioner, Arakan Division.

Kyaukpyu.—The Deputy Commissioner states there were none. I think the prevalence of small-pox in several villages and Kyaukpyu town might be mentioned as it prevented traders going about and was the cause of the rise of the price of rice.

Remarks by Deputy Commissioner, Pegu.

THE district has been free from calamities of all kind. Not a single application for remission of land revenue on account of calamities of the season was filed.

Remarks by Deputy Commissioner, Tharrawaddy.

THE season was a most favourable one, the rainfall on the one hand being ample and well distributed, while on the other there were no floods to speak of. There were only 29 applications for remission of land revenue, assessed on paddy-land in the whole district as compared with 2,207 in the previous year. The sessamum crop was damaged by an unexpected rise of the Irrawaddy, but the people who cultivate this crop, though poor, have other resources and there was no distress.

* * * * *

The large number of deaths from fever is probably caused by the favourable rain having induced cultivators to re-cultivate old abandoned land and to take up large tracts of waste. It has been found that the breaking of this kind of land generally gives fevers.

It is noticeable that in the Tapun township, where the largest area of new land was taken up, the number of deaths from fever is a long way the most numerous.

Remarks by Deputy Commissioner, Bassein.

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June was the worst month for cattle-disease, but the deaths in May, July, and August were also serious.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—There was, however, nothing like the devastation caused in 1890 by the epidemic in the north and north-east portions of the district, nor the more confined but not less sweeping epidemic which effected a few circles in the south-west corner of the district in 1891.

Remarks by Deputy Commissioner, Amherst.

THE only calamity of sufficient importance to be worthy of record was inundation by salt water in the Wagaru and Bilugyun townships of this district. In these townships alone remission of revenue was granted. The Martaban township also was slightly affected, but the destruction of crops within it was not sufficiently serious to call for remission of revenue and indeed no applications were received for the same during the year.

INCREASE OR DECREASE IN CULTIVATION.

Remarks by Deputy Commissioner, Hanthawaddy.

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All land capable of being rendered cultivable for paddy is being rapidly taken up and cleared owing to the great advance in the value of land since the annexation of Upper Burma.

Remarks by Deputy Commissioner, Tharrawaddy.

The area under rice for the past 5 years is as follows :—

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
Areas	290,661	284,805	276,937	296,904	331,810

The increase is due to the land which had of late years been left fallow, being now cultivated and also to new clearings being made.

The fallow area has fallen from 28,240 acres in the previous year to 13,751 acres in the year of report.

* * * * *

Notwithstanding the great fall in prices there has been a large demand for land, 9,051 acres having been granted this dry weather for purposes of cultivation, &c., and applications for 5,045 acres were still pending at close of the year.

Remarks by Deputy Commissioner, Prome.

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	Acres.
1891-92	31,360
1892-93	23,541

The decrease in the fallow area is due to the better rainfall and also to the greater care in ascertaining whether the ground was really left fallow or not under section 87 of the Revenue Rules. There is a great deal still to be done and there is no doubt that a good deal is still assessed as fallow which does not really come under the head.

Remarks by Commissioner, Pegu Division.

THE fallow area is still very large. I should doubt whether so large an area has been legitimately left fallow.

Remarks by Deputy Commissioner, Thôngwa.

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The increase in the area of cultivation is due far more to the Settlement Department having brought three circles under settlement than to extended cultivation.

The area under tobacco last year was undoubtedly wrong. The return this year shows an increase of 1,809 acres due to Supplementary survey sending in correct returns.

[redacted]emarks by Deputy Commissioner, Bassein.

IT will be seen from Form A that 571,325 acres were actually cropped during the year, 112,220 acres remaining fallow, as compared with 538,550 acres cropped last year and 112,638 remaining fallow. There has therefore been an increase of 32,775 acres in the amount under cultivation. The increase is due to 391·37 square miles having been brought under supplementary survey for the first time during the year under report, and to fresh land being brought under cultivation.

* * * * *

With regard to Circular No. 30 of 1892, I regret to state that the Superintendent, Land Records, has not paid attention to it owing to his not knowing of its existence until his attention was called to it by the Director of Land Records and Agriculture in a letter after the year was over. It was then found mislaid in his office: 359·19 acres, which was classed as fallow, have, however, been fully assessed owing to their coming under one of the classes of lands given in the proviso to section 87 of the Rules. This was owing to the action taken by the Superintendent of Land Records.

Remarks by Deputy Commissioner, Thayetmyo.

[redacted] * * * * *

The area under paddy cultivation was 70,092 acres against 59,783 last year, showing a considerable increase. Oil-seed shows 29,217 acres against 14,118 last year, Miscellaneous food-crop 24,669 against 17,893 last year. Cotton 6,976 acres against 3,103 acres last year.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—But I myself, as Deputy Commissioner, was of course aware of it (Financial Commissioner's Circular No. 30 of 1892), and in pursuance of orders during kwin inspections made enquiries on the subject so far as time permitted. But most of the fallows in this district are genuine fallows on poor soil with shifting cultivation practised by Karens. I did not discover many traces of the evils which the circular quoted by the Deputy Commissioner was intended to meet. Again fallows inevitably occur in flooded lands hastily worked when the river falls.

Remarks by Deputy Commissioner, Amherst.

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The fallow area in the year of report shows a decrease of 14,582 acres. This is attributed to favourable distribution of rain during the year and to the cattle having been unusually healthy in the year when there were not many deaths reported.

Remarks by Deputy Commissioner, Shwegyin.

THE total area under cultivation was 239,509 acres against 217,086 acres in 1891-92, or an increase of 22,423 acres. The increase is due to the general extension of paddy cultivation in the district.

Remarks by Deputy Commissioner, Salween.

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It is satisfactory to find that the cultivation of sugarcane is rapidly spreading along the banks of the Yunzalin below Papun. The high prices realized for kyanthaga (jaggery) stimulated the cane-growers to make greater exertions in the cultivation of sugarcane in the district.

In the valley of the Yunzalin from Kuseik towards Kadaingli and in the Winpyaing circle numerous Shans have settled and have commenced to bring a portion of that fertile valley under cultivation.

The Forest Department are also making arrangements to remove the teak trees standing along the road from Papun to Kuseik, where garden lots are taken up by Shans and their cultivation is greatly handicapped by the presence of teak.

CROPS AND PRODUCE.

Remarks by Commissioner, Arakan Division.

Kyaukpyu.—The decrease in the area under sugarcane is rightly, I think, attributed to "wild pigs." Several complaints were made about them during the year.

Remarks by Deputy Commissioner, Henzada.

THE area under rice cultivation was 374,787, acres in the year under report and the outturn of crop for this district was 16 annas.

Remarks by Deputy Commissioner, Amherst.

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The fruit season was fair, oranges and durians as usual were plentiful. The area under sugarcane cultivation shows a decrease of 146 acres. The cause of this decrease is due to abandonment by cultivators of the land where sugarcane is cultivated. I am informed that the area said to be available for sugarcane cultivation is limited and that the land becomes exhausted after three seasons and has to be allowed to lie fallow for several years before it again becomes fit for this species of cultivation.

Remarks by Deputy Commissioner, Tavoy.

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The cultivation of the so-called Tavoy jute or sun hemp was increasing in the vicinity of Tavoy and in the south-east township near Mindat. It is grown on clayey paddy-land in the cold weather after the paddy-crop is reaped. The prepared fibre which is very similar in appearance to hemp sells in the local market for Rs. 35 per 100 viss. The preparation of the fibre is a particularly mal-odorous process owing to the steeping it has in the first instance to undergo.

* * * * *

The fruit season was only fair, many of the mangoes being attacked by an insect. The marian fruit was exceptionally abundant. Large quantities of the fruit were allowed to remain unpicked owing to the absence of any demand. To an enterprising individual the preparation in Tavoy of marian preserve and pickle for the Rangoon market would afford a lucrative opening.

Remarks by Deputy Commissioner, Mergui.

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Fruit cultivation is steadily increasing, durians and mangosteens being largely grown both for local consumption and export. Both were plentiful, large quantities being shipped to Rangoon and Moulmein. Local prices were per hundred Rs. 15 to Rs. 20 for durians, 8 annas to Re. 1 for mangosteens, rates leaving a fair margin of profit to shippers. This branch of trade is likely to become of increasing importance, but it is entirely dependent on fast direct steamers, preferably, to Rangoon.

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There is no doubt that the district is admirably adapted for most kinds of tropical cultivation, but we cannot expect any large development in this direction till a more intelligent class of immigrant cultivators appears. For these we must look to the Straits and China rather than to India and, considering the immense amount of land still available in close proximity to the large markets of Penang and Singapore, it must be many years before the Chinese gardeners come in any numbers so far afield as Mergui, unless something is done to stimulate immigratiom on the one hand and to keep freights down to a reasonable level on the other.

* * * * *

Tobacco grows well, but nothing can be done to establish an industry till some steps are taken to teach the people to cure the leaf. As most of the cultivators are Chinese I would suggest that the employment of an experienced Chinese curer, preferably Hokkien-speaking, to show the people the proper method.

CATTLE.

Remarks by Deputy Commissioner, Akyab.

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The work of the veterinary assistant during the whole year has been good, and the total number of buffaloes, bullocks, &c., treated by him has exceeded the number of the previous year. The number of cases that proved fatal, being small (only four bullocks and cows out of 1,260 treated) and the number of cases in which results were not known being only 31, it is suspicious whether the monthly statements of the assistant are correctly prepared.

Remarks by Commissioner, Arakan Division.

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Akyab.—No less than 16,000 head of cattle are reported to have died during the year as compared with 9,161 last year. There is no doubt that improved registration has a great deal to do with the number of deaths registered and that in former years many deaths were not registered.

The Veterinary Assistant was employed throughout the year and appears to have done good work. There appears to be a great many loss of all cattle than in the previous year with the exception of young stock which has almost doubled. The number of ploughs too has decreased by 30,000.

Kyaukpyu.—The number of bulls, bullocks, and male buffaloes decreased, while cows and cow buffaloes increased as compared with the previous year. This is probably due to

the export of bullocks and female buffaloes to Upper Burma and accounts for the rise in the price for plough cattle.

Remarks by Deputy Commissioner, Hanthawaddy.

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The number of cattle markets remained unchanged (Insein and Hmawbi), the receipts of which Rs. 356 or Rs. 22-6-0 less than the previous year and the expenditure in pay and travelling allowance of the gaung, who is in charge of both markets, was Rs. 489 or Rs. 133 more than fees realized. When these markets were in a more flourishing financial condition there was good reason for supposing that passes were taken out and paid for without any person seeing the cattle mentioned in them; such passes were then transferred along with animals which afterwards were found to have been stolen. During the past year, however, all cattle in respect of which passes are given have been inspected by the Police Sergeant of the guard near which the market is held, and the passes are countersigned by him. The markets are consequently less resorted to by unscrupulous persons to facilitate the disposal of their stolen cattle and, if cattle market passes are still to be found covering stolen cattle, such passes are not issued from this district.

Remarks by Deputy Commissioner, Tharrawaddy.

* * * * *

Cattle died of rinderpest and anthrax in every month of the year, but in no month did the deaths from these two diseases together reach 200, and the total deaths from rinderpest were 717 and from anthrax 561 as compared with 2,612 and 688 in the previous year respectively.

* * * * *

It is believed that the people are taking more generally to storing water by bunding streams, and some of these bunds are skilfully put up. Four bunds were entered for the prize at the Thôngzè agricultural show and all were well made. Four more were to have been entered, but the thugyi concerned made a mistake in the date.

Remarks by Deputy Commissioner, Prome.

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The reasons given for the increase is the undisturbed state of Upper Burma, from whence all our cattle come, also to the present position of the cattle market at Prome being very much appreciated. Other reasons are that people are adopting the plan of buying their cattle through the cattle market more and more. Another reason makes the increase only apparent, and that is the sale of the same cattle over and over again, each time the cattle passing through the gaung's hands and paying the fees. There have been a fair number of thieves arrested and stolen cattle recovered in the market.

During the year under report foot-and-mouth disease was prevalent in the Mahathaman, Shwedaung, and Paungdè townships during the five months, namely, September, October 1892, January, February, and March 1893. One hundred and seventy-seven cattle were treated for foot-and-mouth disease and all recovered. No rinderpest or other contagious diseases made their appearance during the year under report.

* * * * *

The importation of diseased cattle from Upper Burma caused an epidemic among the cattle. The water-supply and cattle fodder were sufficient. Straw, &c., are stacked in villages for cattle during the rains, and as a rule cattle are kept under sheds and houses and are well protected from the weather.

* * * * *

The Veterinary Assistant has worked well and satisfactorily.

Remarks by Deputy Commissioner, Thôngwa.

THE return during the year under report shows a satisfactory increase in the number of bullocks, cows, and buffaloes. Last year showed a satisfactory increase over 1890 and 1891. This is always the case until a year of widespread epidemic arrives and reduces cattle down to such an extent that cultivation is neglected. The Veterinary Assistant was stationed at Yandoon. There is but one man in the district.

Remarks by Deputy Commissioner, Bassein.

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There were altogether 5,375 deaths amongst cattle reported as compared with 5,105 in 1891-92. Those that died in 1891-92 were valued at Rs. 2,66,596 as compared with the sum of Rs 2,72,134 reported as the value of those that died last year. The following

statement gives the result of the work of the Veterinary Assistants. It seems fairly satisfactory :—

Name.	Treated.	Cured.	Died.	Result unknown.
Maung Myat E	681	420	31	230
Maung Nge	437	354	31	52

Remarks by Deputy Commissioner, Henzada.

* * * * *

The number of deaths of cattle reported by thugyis was 4,444, of which 2,129 were bullocks or bulls, through rinderpest. Most of the deaths occurred during April, May, and June 1892. The death-rate is four less than that of the preceding year owing to floods not being so severe.

Remarks by Deputy Commissioner, Thayetmyo.

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The registration of deaths of cattle is carried on by the village headmen with a fair amount of accuracy. The counterfoils are collected by the police regularly and taken into headquarters. The two Veterinary Assistants worked well throughout the year.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—I have some doubts whether deaths were fully reported in 1891-92. There were three changes of District Officers that year. There was no doubt about the epidemic, which I afterwards heard was, if not caused, at least spread, by Chinese dealers in the horns and hides of diseased cattle.

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Remarks by Deputy Commissioner, Amherst.

CATTLE disease was not prevalent to any great extent in the year of report. A mild outbreak of anthrax was reported from Gyaing Attaran and Martaban.

Remarks by Deputy Commissioner, Tavoy.

* * * * *

Buffaloes are largely bred in this district and are exported by sea to Rangoon and by land to Amherst. The export by sea has not increased owing, it is reported, to the mortality among the buffaloes so exported due to the manner in which they are embarked in the Tavoy river.

Remarks by Deputy Commissioner, Mergui.

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I quote a report from from Mr. Merrifield showing what can be done by the local officers to stamp out disease if information is immediately given :—

The outbreak of anthrax on the Pakchan river, to which attention was called in last year's report, deserves notice, as its origin has been fully traced. A herd of buffaloes had been removed from Moulmein, where there was no disease, to Champôn, Siam, where anthrax afterwards appeared. On the villagers, according to custom on the outbreak of disease, driving their buffaloes to the jungles, one cow broke back, crossed the isthmus, and returned a distance of 80 miles to her original grazing-ground in Marang village, Maliwun township. Within a few days she sickened and died of anthrax, which promptly broke out in an epidemic form.

Information was immediately given and, with the valuable aid given by Mr. Inspector Leslie and the police, we succeeded in stamping the disease out with a total recorded loss of 16 animals.

A previous outbreak about 17 years ago is said to have swept off 4,000 head in Maliwun alone and to have ruined the neighbouring State of Champôn. The villagers, recognizing the gravity of the outbreak, co-operated loyally and willingly, destroyed infected or suspected animals themselves without compensation. The Siamese authority on the side of the river where the disease also appeared adopted similar measures with equally satisfactory results, the Isthmus road being closed to cattle by police till the disease had disappeared in Champôn, where it did great damage. During the year there was a considerable trade in buffaloes shipped to Rangoon by steamers, the high prices offered by traders tempting villagers to sell their surplus stock. * * *

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On the whole the stock of the buffaloes is increasing satisfactorily and is sufficient for agricultural purposes. * * * * *

The number of ponies (10 against 9) is a sufficient commentary on the absence of roads in the district. During the year three more elephants have been brought in from Siam.

Remarks by Deputy Commissioner, Toungoo.

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Many thousands of cattle passed through the district from Upper Burma for sale in the lower province and many hundreds were reported by the Veterinary Assistant as suffering from foot-and-mouth disease. I made careful personal enquiries at the time and think that for the most part the Veterinary Assistant was mistaken and that the animals were suffering from being over-driven on the hard roads in the heat. At any rate very few deaths occurred and I found that the diseased animals were readily brought and cured.

PRICES.

Remarks by Deputy Commissioner, Kyaukpyu.

RICE at Kyaukpyu has risen from Rs. 2-12-0 to Rs. 3-4-0 per maund, the reason being the breaking out of a small-pox epidemic which prevented traders going about. Many villages declined to admit strangers or allow their own people to go out. Salt and firewood have gone up in price, but earth-oil has gone down, as much as 8 annas per maund. One of the companies in the oil business has collapsed. Prices of plough cattle have increased as much as Rs. 5 or Rs. 8 per head in consequence of the export of cattle to Upper Burma. Timber is now sold at Rs. 45, as compared with Rs. 35, per cent., the price of the year previous. The increase is attributed to the demand by the Public Works Department and to the export for the use of rice vessels at Akyab.

Remarks by Deputy Commissioner, Rangoon Town.

IN January the supplies of paddy were fair, but the price was kept down to Rs. 78 by the European millers, while the natives were paying slightly more (Rs. 80 to Rs. 82) for exports to India. As these rates were not sufficiently remunerative to admit of middlemen working to advantage with the Burmese cultivator, supplies were in consequence limited, and continued so until the second week in February as holders of stock in the interior were hopeful of better rates prevailing in Rangoon, while shippers did not appear to be pressed for grain. The middle of February, however, found fairly large supplies notwithstanding the low rates (Rs. 78 to Rs. 80) still maintained by the millers, and the slightly higher rates (Rs. 82 to Rs. 83) paid by the natives for export purposes. Supplies continuing large during the following week, price in Rangoon showed a downward tendency until Rs. 76 was reached, and at this rate large sales were effected for shipment which had been delayed somewhat owing to previous short supplies. In March another attempt was made by the holders of stock in the interior to keep back the grain in the hope of forcing a higher rate in Rangoon, but this proved futile, as the millers being well in hand with their then requirements were able to remain firm, and thus prices were unchanged, March quotations being Rs. 76 to Rs. 79 against Rs. 130 to Rs. 135 of last year, and these prices are expected to remain stationary during the rest of the export season as supplies have been unusually large owing to a very good harvest throughout Lower Burma. It will be readily seen from the above report that the trade in the chief staple product of the province has been subjected to a strong combination formed by the European millers in Rangoon with the view of keeping down prices, thus forcing sales by cultivators at rates which are likely to materially check the growth of the produce and thereby indirectly affect the interest of the Government. Such rates as prevailed from January to March have not obtained since 1888.

Remarks by Deputy Commissioner, Hanthawaddy.

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The exporters in Rangoon are believed to have entered into a binding combination with the large mill-owners in order to bring down prices, in pursuance of which arrangement several small mills owned by single private individuals were leased or bought up by the Syndicate of large exporters and mill-owners. The banks also ceased at the opening of the paddy market their usual practice of advancing large sums to Chetties for the purposes of trading in rice, consequently cultivators could not obtain the prices they usually look for.

Prices are in no way affected by the cost of production, but depends on what is given by the exporters in Rangoon, who as a rule are found competing freely with one another. So long as the authors of such combinations as occurred this year do not use the power

thus acquired to unduly depress the price of the staple produce of the country beyond the figure at which it can be profitably cultivated for sale (a line of conduct which would soon re-act disastrously on themselves), such concerted action may not be without a beneficial effect, as tending to steady the market, and prevent the violent fluctuations in price arising out of the temporary necessities of individual buyers, often resulting in a ruinous scramble which is destructive to regular trade and results in a species of gambling.

Remarks by Deputy Commissioner, Pegu.

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The price of rice has decreased owing to the combination of the Rangoon merchants to keep down prices.

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As rice is the chief product of the district no remarks on other petty products are necessary. Large stocks are still in hand awaiting rise in prices. Cultivators have ample stocks to meet demands for home consumption and cultivation.

Remarks by Deputy Commissioner, Tharrawaddy.

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The prices realized last year were exceptionally high. The fall in prices is probably due to the merchants in Rangoon not purchasing. It cannot be owing to the traders swamping the market as it is known that they are dissatisfied with the prices obtainable and are storing their paddy.

Remarks by Deputy Commissioner, Prome.

PRICES of paddy ruled high at the beginning of the year, but fell steadily from Rs. 138 to Rs. 73, and it is still falling. The paddy was of good quality.

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Trade has improved, but there were a number of heavy failures during the year from over-speculation in rice and a belief that the prices would rise instead of fall. The merchants in Rangoon seem to have had their own way entirely as regards prices, and there are still large stocks of unsold paddy in the district. People who gave advances at the beginning of the year to cultivators have as a rule lost considerably. The following table shows the fluctuation in the prices of paddy month by month in comparison with last year:—

	1891-92.	1892-93.
April	97	133
May	94	138
June	95	126
July	100	115
August	129	113
September	133	108
October	152	105
November	152	105
December	105	82
January	105	78
February	133	76
March	132	73

This is very different indeed from last year. It will probably cause a lot of the inferior land in Prome to be thrown up as the present prices will hardly pay the cultivators to run the risk of cultivating the inferior land in some parts of the Prome district. In fact, a great deal of land in and near the Indaing in different parts of the district has been thrown up and the people have left the district. Attempts to realize the revenue has failed in every instance as no purchasers could be found. This, I think, speaks for itself as regards the inferior land which has been cultivated, and it is probable that a better year for making cutch reserves could not have been selected. To induce the taungya cultivators to go to other districts, where good paddy-land is to be obtained, will in some way be a positive advantage, destruction of valuable forests will be stopped, and the taungya-cutters whose lives are very hard ones and whose incomes are precarious will certainly benefit by the change. I have talked over their circumstances with them and others, and a man will go on working taungya all his life, just living from hand-to-mouth, and nothing more with absolutely no margin, and nothing to fall back upon.

Remarks by Commissioner, Pegu Division.

Tharrawaddy.—The fall in the price of rice was no doubt due to the combination among the merchants in Rangoon.

Prome.—I think the low prices of paddy sufficiently account for the departure of a large number of people from the district. But the Deputy Commissioner has been called upon for a special report on the subject.

Remarks by Deputy Commissioner, Bassein.

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The price of til is said to have fallen owing to its place being taken by imported gingelly.

Remarks by Deputy Commissioner, Thayetmyo.

THE difference between this and last year's prices being slight calls for no comment with the exception of earth-oil, which was given at Rs. 5 per maund of 80 lbs. last year The price given this year is Rs. 1-8-0. The reason for this is, formerly the owners of oil-wells used to sell their wells for a certain period to one merchant who, having got the monopoly, disposed of the oil at his own rates. Now that the owners themselves dispose of their produce (thereby competition), the price of earth-oil has been reduced.

Remarks by Deputy Commissioner, Amherst.

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The price of firewood rose from 3 to 4 annas per maund in the year of report. This increase is said to be due to the imposition of a tax on firewood by the Moulmein Municipality. Notwithstanding that there was no serious outbreak of cattle-disease, the price of plough and slaughter cattle remained the same in the year of report as in the preceding year. This is due to there being a greater demand for cattle in Rangoon and to there being fewer head of cattle imported from Siam.

The fall in the price of paddy was due to the unanimity between the merchants, mill-owners, and shippers of rice who combined together and thus prevented the price rising as high as in the previous year.

Remarks by Deputy Commissioner, Tavoy.

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The price of salt which, during the year was exceptionally high, owing to the demand remaining steadily at Rs. 120 per 1,000 viss, fell towards the close of the year to Rs. 70 to Rs. 75 for new season salt.

Remarks by Deputy Commissioner, Mergui.

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The average price of fish fell from 4 annas to 3 annas 10 pies per seer. While on the subject of fish I would remark that, while the Mergui ngapi (prawn paste) is equal to the best owing to bad preparation and worse packing, the wastage in transit and the damaged state in which it gets to market are such that the industry languishes. An immense fortune awaits the firm that will prepare and pack the article properly, preferably in small jars, so that it can be distributed to the consumer in original packages without wastage or deterioration. Ngapi is as unsuited for bulk shipment as tea. In the Straits balachaung (Malay balachaung) is far more carefully put up with corresponding profits.

Remarks by Deputy Commissioner, Toungoo.

THE price of paddy at the beginning of the year was Rs. 130 to Rs. 140 per 100 baskets, it fell to Rs. 115 in July and rose to Rs. 130 in September, but fell to Rs. 100 to Rs. 75 at the close of the year.

Cultivators received a good lesson to make some provision for the future. The very high prices ruling after the crops for 1891-92 induced them to sell all they had and to trust to luck for their future requirements. They found, however, that they had to pay exorbitant rates to keep them going until the crops for 1892-93 were in, and consequently the profits from the high prices they received for their own crops were more than swallowed up when they had to buy for their own actual requirements. There is now a large stock of paddy in the district for which there is no demand.

Remarks by Commissioner, Tenasserim Division.

Amherst.—The rise in the price of firewood was due to the imposition of a tax by the Government. The price went up long before the tax was actually imposed and as soon as its imposition was mooted.

But the imports through the Salween Hill Tracts district increased. It may be that the imports have now returned to their own normal state, dacoits have ruined many southward, who now have gone back to their old line of import *viâ* Papun.

DISTRICT SURVEYORS AND THUGYIS.

Remarks by Deputy Commissioner, Kyaukpyu.

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Eight circles were placed in charge of four taiksayès, who received commission at the rate of 3 per cent., the ywathugyis receiving commission 7 per cent.

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Apropos of the thugyis, who are so many of them unqualified, this may be the place to record a note about the Kyaukpyu Survey school. During the current year the survey school at Kyaukpyu was moved to Sandoway "experimentally for one year." There were till lately survey schools both at Kyaukpyu and Sandoway, that at Kyaukpyu a success, that at Sandoway a failure. The Sandoway school was accordingly closed. The Kyaukpyu school was moved to Sandoway, and so far as appears it is now likely to become a failure also. At Sandoway since the school was removed thither the attendance was as follows:—

	Pupils.
During November 1892	2
„ December 1892	3
„ January 1893	2
„ February 1893	5
„ March 1893	5
„ April 1893	5

Two of these five came from Kyaukpyu. None of them went up for the examination of April 1893. A school of this sort is not worth the expense of maintenance. I hope the result of the experiment will be the return of the school establishment to Kyaukpyu, where I believe it used to do well, rather than the total abandonment of it. One or other of these two results seems sooner or later inevitable. There were 16 pupils attending the school at Kyaukpyu.

Remarks by Commissioner, Arakan Division.

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Kyaukpyu.—The poverty of the people and the large number of small holdings in the district has no doubt a great deal to do with the difficulty of collection.

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When the survey school was at Kyaukpyu there were generally from 15 to 21 scholars on the roll, and now that the system of collection of revenue by ywathugyis is being introduced the demand for taiksayès will probably be greater than the supply unless the school is again transferred to Kyaukpyu.

Remarks by Deputy Commissioner, Pegu.

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The taikthugyis collected the revenue well and have, as a whole, improved in submitting reports promptly. The land revenue and all other collections were paid in within the financial year, there being no outstandings on 31st March 1893.

For collection of revenue the taikthugyi agency cannot be improved on; whether the ywathugyis will be able to collect the revenue as promptly as the taikthugyis have done in this district during the last two years will be seen hereafter.

Remarks by Deputy Commissioner, Tharrawaddy.

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Just before the collection of the land revenue three circles became vacant, and the collection of the revenue was carried out in them by the headmen. The assessment-rolls were prepared as usual by the surveyors under the supervision of the Superintendent of Land Records. Two copies of each kwin-roll were prepared, and in addition a roll was prepared for each headman giving the names of the persons assessed and the demand; and these concise rolls were made over to the headman with the receipts. The headmen will prepare their own capitation-tax rolls, and they have already copied out the thugyis' rolls of last year to enable them to start the roll for the current year. The remaining 29 circles remain in charge of the taikthugyis, most of whom work well on the whole, but as a rule they do not take a sufficient interest in Supplementary Survey.

Remarks by Deputy Commissioner, Rangoon.

CONSIDERING that the work of the Town Lands thugyis is increasing with the rapid extension of the town, and that they are unassisted in their work by any regular staff except to the extent to which they may employ private agency at their own expense, I consider the result of their labour during the year under report very satisfactory. Their collections, both on account of land revenue and land rate, were completed before the close of the year. Similarly their ground rent collections were prompt and regular, and the demand for the year, nearly two lakhs, was almost fully realized before the 31st of March. Their general conduct was good, and there was hardly any cause for complaint regarding the submission of their assessment-rolls, &c.

Remarks by Commissioner, Pegu Division.

Tharrawaddy.—The result of this experiment (collection of revenue by ywathugyis) was satisfactory. It indicates that the plan of collecting revenue through the agency of village headmen may be adopted without serious practical inconvenience.

Remarks by Deputy Commissioner, Bassein.

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I was not in charge of the district during the year of report, and so have no personal knowledge of the way the thugyis conducted their duties; but from what I have seen of them, I find that a good many of them have serious faults, the most common of which are great delay in issuing out pottas, inattention to protecting permanent survey marks, and want of supervision of the work of their taiksayès. Six circle thugyis were appointed during the year, and also the five ywathugyis, who are now managing the old Ngaputaw circle.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The really good ones (thugyis) can easily be counted on the fingers of one hand. One of the very worst was dismissed after suspension. Their shortcomings were noted in last year's report and on previous and subsequent occasions. However, one and all have at least been fairly well drilled into punctual collection. It is to be hoped that the large areas taken up in an informal manner to some extent compensate for delays in issue of grants. These informally acquired holdings are taxed when brought under cultivation, but the proceedings are irregular and quite opposed to rule. Many thugyis and their sayès were fined for bad work on recommendation of the Supplementary Survey Officer.

Thayetmyo.—I regret to add that no inspection whatever of kwins appears to have been made either by the Deputy Commissioner or any of his subordinates, save the very unsuccessful one by the Myoôk of Thayetmyo.

Remarks by Deputy Commissioner, Amherst.

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Of the number of circles in which the 16 thugyis were superannuated seven circles were split into ywathugyiships, together with two other circles where temporary thugyis had been appointed, making a total of nine circles which were split into ywathugyiships. These are all situated in the Zaya township. Proposals are being prepared for splitting up into ywathugyiships the remaining nine circles where the thugyis were superannuated, and accordingly they are still in charge of temporary thugyis.

Remarks by Deputy Commissioner, Tavoy.

AT the beginning of the year there were 33 circle thugyis. During the year three circles became vacant and were broken up into village groups under ywathugyis, who were entrusted with the collection of the revenue. In three of the Karen circles where ywathugyis had been appointed great delay was experienced in getting in the revenue. The ywathugyis who have been appointed, I have found as a general rule to be ignorant and illiterate. The most pressing need at present is the appointment of properly qualified circle inspectors or surveyors to the circles which have been broken up to assist the ywathugyis. Proposals have been submitted, but have not yet been sanctioned.

Remarks by Deputy Commissioner, Mergui.

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In the circles vacated ywathugyis assisted by taiksayès were placed in charge of revenue collections in accordance with orders. The result of their work was highly satisfactory as regards rapidity of collection, and will be more fully noticed under the proper section.

Remarks by Deputy Commissioner, Salween.

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It is impossible to abolish the taikthugyi system in this district owing to the illiterate condition of the headmen of the district.

SURVEY AND BOUNDARY DEMARCATION.

Remarks by Deputy Commissioner, Amherst.

THE Cadastral Survey Party has not yet completed its operations in the district. I am sorry to say that it is quite clear from reports received that the permanent boundary marks have not been properly preserved by the thugyis. I have ascertained that several marks have been lost and there is but little doubt that the duty of preserving the boundary stations has been seriously neglected by Township Officers and thugyis alike. A thorough enquiry into this matter will be made and the missing marks will be restored at the expense of the officers found to be at fault.

Remarks by Deputy Commissioner, Mergui.

DURING the year under report no less than four Survey parties were in the district—

(1) The Field-to-field survey locally under Messrs. Jarbo and Powell.

(2) The Geological survey of Tenasserim coal-fields under Mr. Bose of the Geological Survey.
(3) The Topographical survey of Great Tenasserim valley, detachments under Mr. Gastand.
(4) The Topographical survey of selected areas in the Mergui Tin-mines under Mr. Higgs of the Survey of India.

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The progress made by the Topographical survey has been most satisfactory in the south, the portion of the Maliwun township remaining from last year. A most difficult piece of country has been successfully completed. In Tenasserim great progress has been made. It has been found that small parties can be far more economically worked than large ones, a fact that may be profitably kept in mind with regard to future work; and I believe that the cost of survey per square mile has now been reduced to reasonable figures. This survey will prove most useful, and it is a matter for congratulation that arrangements have practically been made for its continuance.

RECORDS.

Remarks by Deputy Commissioner, Akyab.

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The records in the District Headquarters were in the same condition as reported last year. The Director of Land Records and the Financial Commissioner inspected them during the year and were satisfied with the manner in which they were kept up. The records in the interior under the care of the thugyis cannot as yet be said to be satisfactory. They were inspected by the Superintendent of Land Records and his Inspectors, and many of them by me and the Subdivisional Officers, especially Maung Myat Tun Aung, T.D.M. The revenue records of the Township and Subdivisional offices are kept in the record-room of the headquarters of the district.

Remarks by Deputy Commissioner, Pegu.

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Twenty-three thugyis' offices were thoroughly inspected by me both in the Land Records side and Revenue side in addition to the ordinary inspections where a thugyi resides.

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An inspection register has been opened in each thugyi's office, and a copy of the inspection notes with a translation in Burmese is entered therein. I hope to complete the inspection of the remaining offices this year. Had I more time at my disposal I would have tried to inspect all the offices within the year.

The thugyis have all had a room or part of a room railed off for their offices, and the records and maps are kept in tin-lined almirahs and tins.

The general state of thugyis' offices in the district is good.

Remarks by Deputy Commissioner, Prome.

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Most of the thugyis worked fairly well, but they still do not understand their position of responsibility, although they have taiksayès working under them. The taiksayè and thugyi are often on bad terms and many of them have had to be punished. Thugyis have also been punished for not looking after the work of taiksayès.

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Prome is not an easy district to collect the last part of the land revenue in, the holdings are so small, and the people constantly moving about. A good deal of the taungya revenue is lost every year from people leaving before the revenue is collected.

Remarks by Deputy Commissioner, Thôngwa.

MAPS have been kept in tin cases. No records have been destroyed by fire or white-ants. This has been more due to good luck than good management. Thugyis have not provided themselves with proper offices, and owing to the jail being unable to get timber the almirahs indented for were not all supplied. Nineteen thugyis were supplied with tables and almirahs in November last.

Remarks by Deputy Commissioner, Bassein.

THE condition of records in the possession of the thugyis is good. Each thugyi has a room set apart in his house for their safe custody. During the year under report fires occurred at the headquarters of four thugyis In two cases the thugyis' records and the Government property escaped destruction, although the thugyis lost almost the whole of their own property. In the third instance only two maps were destroyed, whereas in the fourth all records and Government property were destroyed. Thugyis' offices were inspected by the District Officers, but especially by the Land Records Department.

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The headquarters revenue office was inspected by the Financial Commissioner on 6th December and its condition was reported as satisfactory, the registers being said to be generally in good order. It was again inspected by the Director of Land Records and Agriculture on 27th March and reported on as in good order.

The survey office was inspected by the Director of Land Records and Agriculture on 4th April. The state of the office was reported as good and to reflect credit on Mr. Beechey. It was again inspected on 27th March 1893 and was found in good order.

Remarks by Deputy Commissioner, Thayetmyo.

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Records from Township and Subdivisional offices are sent regularly into the District record-rooms, and any delay in this matter is at once brought to notice by the Record-keeper. The District record-room was inspected during the year by the Financial Commissioner and Deputy Commissioner and found in good order. A new fire-proof record-room is badly wanted, but I fear want of funds stands in the way. There is no fire-proof room for storing the supplementary survey maps and records.

Remarks by Deputy Commissioner, Amherst.

THE revenue records of the district have been properly dealt with under the rules for the management and custody of such records in Burma. The record-room is in a substantial and secure brick building and the records are neatly arranged therein. Those to be destroyed under the rules were done under orders of the Deputy Commissioner. The record-room was inspected by the Financial Commissioner himself in January last and his report was favourable.

Remarks by Deputy Commissioner, Tavoy.

AS I have noted many of the principal and most important registers have not hitherto been kept up by thugyis. In only one instance, namely, that of the Yebyu thugyi, have I found a room set apart by a thugyi for the custody of his records.

Remarks by Deputy Commissioner, Mergui.

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Opportunity has been taken during the year to destroy an immense accumulation of old time-expired records in accordance with rules under the supervision of the Deputy Commissioner. The Revenue Library formerly mixed up with that of the Judicial side has now been separated and is now being re-classified.

Remarks by Commissioner, Tenasserim Division.

Amherst.—There was considerable neglect and delay in Thatôn and Martaban, but matters have improved of late and in Martaban very much so with a change of officers.

LAND REVENUE-ROLLS AND OTHER ANNUAL RECORDS.

Remarks by Deputy Commissioner, Akyab.

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The land revenue-rolls of all the circles of the district came in on or before the 15th February except Yala Ashe, Ambari, Kallapanzin, and Laungyet circles. The delay in the first circle was for distinguishing the different kinds of garden and miscellaneous crops and in the other three was for preparation of uniform village totals showing the total amount of revenue to be collected by each ywathugyi. The rolls were checked by the Superintendent of Land Records and his Inspectors in the settled tracts and by Township and Subdivisional Officers and Akunwun in the unsettled. The Land Records staff examined the field work in 645 kwins and the Deputy Commissioner and Subdivisional and Township Officers in 132, making a total of 777 kwins.

Remarks by Deputy Commissioner, Pegu.

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This year a change was made in submission of the revenue-rolls; these were sent in in batches as kwins were completed and not kept back till the circle was completed.

The Superintendent, Land Records, checked 77 kwins, four Inspectors 487, Deputy Commissioner 26, two Subdivisional Officers 52, and five Township Officers 99. Detailed information is given in the Land Records report.

The inspection of kwins by Subdivisional Officers and Township Officers is considerably in excess of last year.

Owing to very heavy judicial work at headquarters the Subdivisional Officer, Pegu, has not been able to inspect as many kwins as the Subdivisional Officer, Kyauktan, but there is a considerable improvement on last year, the figures being 16 against 3 for preceding year.

Remarks by Deputy Commissioner, Tharrawaddy.

THE land revenue-rolls were for the most part punctually submitted, but those from the following circles:—

1. Letpadan,	6. Singaung,
2. Saduthiri,	7. Indaingbu,
3. Teindaw,	8. Taungnyo,
4. Myodwin,	9. Kubyu,
5. Shwelaung,	10. Ledaw,

did not reach the Akunwun's office till after the 15th February. The cause of this delay will be explained in the Supplementary Survey Department Report more fully. It was due to—

(i) sickness amont the surveyors;

(ii) the orders as to the strict observance of the fallow rule being issued at a time when many kwin-rolls were already written up and so had to be re-written;

(iii) to the second copy of the roll being prepared in February which has not always been done hitherto.

Remarks by Deputy Commissioner, Prome.

THESE were accurately and carefully prepared by the Superintendent of Land Records, but were hurried up before the time by the Subdivisional Officers in their anxiety to get in the revenue. The Superintendent of Land Records will draw up a scheme for certain taiks to have their rolls in earlier than the others and an attempt will be made to get the rolls in from the different taiks in a certain order.

Remarks by Deputy Commissioner, Bassein.

THESE were punctually prepared this year, but subsequent inspection has shown that there was a great deal of inaccuracy, much more than has occurred in previous years in the case of the land revenue-roll.

Remarks by Deputy Commissioner, Amherst.

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There are many thugyis in the district who are so ignorant that they have their rolls prepared by a writer.

TRANSFERS OF LAND AND PARTITIONS.

Remarks by Deputy Commissioner, Pegu.

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Burman agriculturalists are parting, and Chetties and other Natives of India and non-agricultural Burman landlords are acquiring, interest in land in this district.

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This requires to be carefully watched. I am aware that the question of legislation in respect of this matter has been considered more than once. The transformation of land-holders into tenants of a non-agricultural class seems to be a consummation much to be deprecated. I am afraid we may come to legislation in this matter when the mischief is irreparable.

Remarks by Deputy Commissioner, Prome.

	1891-92. Rs.	1892-93. Rs.
Area sold (value)	6,638	6,683
Mortgaged	6,515	4,750
Redeemed	1,083	3,116
Otherwise transferred	2,554	2,916

There is a considerable decrease in land mortgaged and an increase in the land redeemed, which shows that 1892-93 was a better year for the people, as the paddy-crops also show.

Remarks by Deputy Commissioner, Thôngwa.

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In Danubyu I made enquiries and there apparently money-lenders are not nearly so willing to accept the land as mortgage for money lent as they used to be. The number of

money-lenders I notice that were assessed last year decreased considerably. Whether this is due to error or to the fact that land has fallen in value I am not prepared to say.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—I fear nevertheless that there is not much doubt that speculators are getting much too close an interest in land. Possibly a remedy may lie in giving advances to needy Upper Burma cultivators to prevent their having to borrow at starting or to mortgage their lands.

Remarks by Deputy Commissioner, Mergui.

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As noticed in last year's report, Chinese and Zerbadies seem to exhibit a tendency to acquire culturable land and town property as an investment.

Remarks by Deputy Commissioner, Toungoo.

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There were 164 transfers (2,423 acres), and the value of the same was Rs. 59,892. So far the sales of land have been almost entirely between Burmans and so far the Native of India has got no footing in the district. The total area of land under mortgage is 1,425 acres, being valued at Rs. 35,625. Out of this 855 acres, valued at Rs. 22,565, were mortgaged in 1892-93; of which 660 acres, of the value of Rs. 19,950, were redeemed in the year under report.

GRAZING-GROUNDS.

Remarks by Commissioner, Arakan Division.

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Akyab.—During the year 23 grazing-grounds were allotted with an area of 2,459 acres as compared with 55 grazing-grounds with an area of 7,848 acres in 1891-92. It appears from a recent case that many of the old grazing-grounds were not properly demarcated. This is now being rectified.

Remarks by Deputy Commissioner, Pegu.

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Thirty-seven encroachments were detected and 65 persons prosecuted and fined to the extent of Rs. 1,104-8-0 or Rs. 17 per head. Considering the frequency and the impunity with which encroachments are made, it is evident that these small fines are inadequate and, notwithstanding that the full penalty under the Act has been inflicted lately, cases continue to occur owing to the enormous profits derived by these trespassers.

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I have issued most stringent orders to the thugyis on the subject, but unless a heavier punishment is prescribed by the law than at present, it will be very difficult to prevent breach of the rule.

Remarks by Deputy Commissioner, Tharrawaddy.

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Encroachments on grazing-grounds are promptly stopped: but unless carefully watched the villagers are very fond of trying to encroach.

Grazing-ground boundary marks are in a fairly good condition.

Remarks by Deputy Commissioner, Thôngwa.

THE proposals made by the Settlement Officer included the reservation of grazing-grounds amounting to 27,396·65 acres. This area was found to be unnecessarily large and was accordingly reduced. As most of the grazing-grounds have only been lately reserved no encroachments have as yet taken place and the boundary marks are in good order.

Remarks by Deputy Commissioner, Bassein.

THERE are 682 constituted grazing-grounds in the district with a total of 123,738 acres in them. This is how they stood at the end of the year. But during the year thirteen new grazing-grounds were reserved consisting of 1,563 acres, and 683 acres of reserved ground were thrown open for cultivation. It is found that some of the grounds reserved in the past contain more ground than is necessary for the cattle to be grazed, and so they are reduced where necessary from time to time. The demarcation of reserved grazing-grounds received greater attention during the year than hitherto. It is

reported that out of 20,910 boundary marks 10,117 were inspected by the thugyis and their assistants with the result that 1,118 and 961 were respectively found broken and lost. It is stated that these have been re-placed.

Encroachments seem frequent in grazing-grounds; it is stated that 450 persons cultivated 1,729·73 acres in them as compared with 909 persons, who are said to have cultivated 2,153·93 acres during the year 1891-92. The prosecutions of those who so worked in grazing-grounds were ordered, but the returns show that thugyis have only prosecuted 281 persons, of whom only 151 have been punished. I am now enquiring as to why all those transgressing have not been prosecuted and why so many of those prosecuted got off and am endeavouring to pass such orders as will prevent cultivation going on in grazing-grounds this season.

Remarks by Deputy Commissioner, Henzada.

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Cattle are turned out generally to graze and find abundance throughout the year. Almost in every part of the district lands have been set apart for the purpose of grazing cattle, and the total area of grazing-grounds revised and demarcated during the year under report was 2,552·68 acres and in previous years 4,478·21 acres, making a total of 7,030·89 acres now reserved.

Remarks by Commissioner, Irrawaddy Division.

Thôngwa.—Judging from Bassein it would appear to be a fixed principle with officers in charge of supplementary survey that every animal requires 2½ acres, irrespective of character of pasture. I cannot but think that the wants of cattle in this country of rank growths have been much exaggerated. I am glad to note that due attention has been paid to the subject of allotments.

Bassein.—A good deal of readjustment was found necessary and gave a good deal of trouble, since careful enquiries were needed before cases of curtailment of area were recommended for sanction.

Remarks by Deputy Commissioner, Amherst.

THERE is an increase of two grazing-grounds in this district in the number of the same. The areas of these two are 243 acres which would make a total of 18,398 acres of allotted grazing-grounds. This area is not proportionally distributed in the district. It is only in the seaboard townships of the district, but in other townships pasturage is found in uncultivated lands.

Remarks by Commissioner, Tenasserim Division.

Amherst.—I look upon the supply of a sufficiency of well situated common land for pasturage with water and shade as of very great importance, and the preservation of and prevention of encroachments on land set apart for common grazing is equally important. From the time that Mr. Buckle left until a short time ago these grazing-grounds were much neglected and great, but not irretrievable, damage has been done. To the improvement of the state of matters in this respect the Deputy Commissioner should turn his earnest and unflagging attention.

TENANT OCCUPANCY.

Remarks by Deputy Commissioner, Pegu.

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The number of tenants increased from 6,598 to 7,446, the area occupied by tenants increased from 246,185 to 271,836. In this district a good many of the landlords are Rangoon money-lenders. Suits for rent pure and simple decreased from 32 to 15 in the year under report.

Remarks by Commissioner, Pegu Division.

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Particulars of the average rent per acre might with advantage have been given; as also some account of the manner in which rent is generally paid, whether in cash or kind.

LAND REVENUE DEMAND.

Remarks by Deputy Commissioner, Akyab.

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There has been an increase of 10,997 acres in the area assessed, due chiefly to the expiry in the year of report of exemption periods on potta grants issued in previous years.

Remarks by Deputy Commissioner, Sandoway.

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The decrease is nominal and is due to the area and revenue on kaing cultivation not, being included in the accounts. The whole amount of revenue demand was collected before the 31st March 1893.

Remarks by Deputy Commissioner, Hanthawaddy.

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The gross demand on account of land revenue amounted to Rs. 11,88,967, as against Rs. 11,26,228 in the previous year. The net outstandings of the preceding year were Rs. 2,282. The total amount therefore for realization in the year of report was Rs. 11,91,249, of which Rs. 11,61,635 were realized within the year, leaving outstanding on the 1st April 1893 a sum of Rs. 27,332.

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It must be explained that the larger outstanding at the close of this year as compared with the year previous did not arise from any want of zeal or alacrity on the part of the Revenue Officers, but from the peculiar, not to say unprecedented, state of the paddy market while the revenue collections were in progress. The experience of former years had taught cultivators to expect a rise in prices during February and March, but this year an understanding among merchants and mill-owners was come to, in pursuance of which lower and lower prices were quoted and inexorably adhered to; nevertheless the cultivators, holding out for what they considered fairer prices, and seeing the harbour filled with ships and steamers waiting for cargoes, could not bring in themselves to believe in the stability of the buyers' combination, and hoping it to break up as on previous occasions, put off selling as long as they could. Under these circumstances I think it may be considered satisfactory that only 2 per cent. of the revenue remained uncollected on the 31st March. It may be mentioned in connection with this subject that recourse was not had to any indirect means of swelling the apparent collections by crediting the thugyis' commissions as revenue received, but the whole amount paid in was fairly collected from the tax-payers. Another circumstance affecting this district was, a certain proportion of the tax-payers are money-lenders, that money was very tight owing to the banks having raised their rate of interest at the beginning of the season; it was therefore to the interest of such persons to withhold payment up to the last moment before final execution by sale of their lands, taking unfair advantage of the low scale of charges for process and execution fees under the Revenue rules.

Remarks by Deputy Commissioner, Pegu.

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The increase in the revenue demand is due to the following causes,—increased rates of assessment Rs. 2,01,600, and the balance to extension of cultivation and pottas coming under assessment for the first time during the year.

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The fallow area has decreasd by 23,933 acres, the lowest within the last five years. The decrease is no doubt due to the impetus given to cultivators by the high prices realized last year and to decrease in deaths of cattle as the deaths registered for 1891-92 were 6,125 against 4,471 for present year, being a decrease of 1,654.

Remarks by Deputy Commissioner, Tharrawaddy.

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Remissions fell from Rs. 9,315 in 1891-92 to Rs. 181 in 1892-93, the year of report. This is a most favourable feature and shows that the year has been a very good one.

Remarks by Deputy Commissioner, Prome.

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Remissions were given on account of absconders to other districts, whose whereabouts could not be traced. The lands were put up for sale, but in no case were there any purchasers.

Remarks by Deputy Commissioner, Bassein.

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As already explained the increase was due to 391·37 square miles being brought under supplementry survey during the year under report and to fresh land being brought under cultivation.

Remarks by Deputy Commissioner, Amherst.

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The following comparative statement shows the area of land assessed at fallow rates in the different townships of the district :—

Township.	1891-92.	1892-93.	Differences.
	Acres.	Acres.	
Yelamaing	7,218	5,833	— 1,385
Wagaru	893	330	— 563
Zaya	4,960	4,089	— 871
Bilugyun	2,663	2,081	— 582
Gyaing Attaran	6,908	4,340	— 2,568
Haungtharaw	1,977	1,180	— 797
Gyaing Salween	5,273	2,672	— 2,601
Salween Hlaingbwè	3,905	2,499	— 1,406
Thatôn	3,860	2,293	— 1,567
Martaban	18,396	16,161	— 2,235
Pagat	517	310	— 207
Suburb of Moulmein	310	139	— 171
Total ...	56,880	41,931	—14,949

It will be seen from the above statement that there is a decrease in the area of fallow land in all the townships of the district. It is due to the directions issued by the Deputy Commissioners to all District Officers in accordance with the instructions issued by the Financial Commissioner in his Secretary's letter No. 770-180R., dated the 24th November 1892, directing the Township Officers to enquire into it circle by circle and report the result, and in cases where it is found that the landlords have more land than they can cultivate they should be directed to relinquish the land permanently or temporarily or else pay the full assessment on such land.

Remarks by Deputy Commissioner, Mergui.

THERE were no outstandings either at the commencement or close of the year, and as there were no remissions, the whole demand was collected and paid in before the close of the year.

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In seven circles the revenue was collected by ywathugyis, assisted by taiksayès. The result was most satisfactory, though it will probably prove difficult to supply qualified taiksayès at the remuneration offered. All the revenue in six circles had been paid into headquarters by the end of Feburary, the only circles behind time being Maliwun, where, though the revenue was all in the sub-treasury before the end of February, the amount could not be incorporated till the arrival of the monthly mail steamer in Mergui on 23rd March.

Remarks by Deputy Commissioner, Toungoo.

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Revenue was collected and paid into the treasury before the end of March 1893, this is the fourth year in succession in which the whole revenue has been collected within the year.

Remarks by Deputy Commissioner, Thôngwa.

THE area recorded as fallows and assessed at 2-anna rate was 3,540 acres, but the actual area under fallow not entitled to assessment at the fallow rate under the Financial Commissioner's Circular No. 30 of 1892 was 11,487·50 acres. The reasons for the non-assessment at fallow rates were :—

First.—7,711·87 acres of land under water.
Second.—738·94 acres. Insufficient seedling for area owned.
Third.—1,717·68 acres. Insufficient cattle for area owned.
Fourth.—414·30 acres. High ground or kôndan land.
Fifth.—124·42 acres. Land left for grazing.
Sixth.—780·29 acres. Unable to hire tenants.

The average yield of the land rented is 40·07 baskets for the district and not 42·52 ; it was a clerical error. The average yield of the land rented for the Pyindayè township is 42·52 baskets. The statements of the tenants were taken in every case as recorded in the registers and the average yield calculated on that basis for each circle.

REMISSIONS AND SUSPENSIONS OF LAND REVENUE.

Remarks by Deputy Commissioner, Thayetmyo.

THE total remissions out of the demand for the year amounted to Rs. 1,053 against Rs. 7,580 in the previous year. These remissions were owing to failure of crops from want of rain. I find that owing to the very small holdings so general in this district, a great many cultivators do not take the trouble to apply for remission even though their crops are destroyed. A man would sooner pay a rupee or two than go through the trouble involved in obtaining remission.

COLLECTIONS AND BALANCES UNCOLLECTED AT THE END OF THE YEAR.

Remarks by Deputy Commissioner, Kyaukpyu.

THE collection of revenue by ywathugyis has worked well. But it involves a great deal of additional work.

Remarks by Deputy Commissioner, Hanthawaddy.

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The rolls of persons liable to capitation-tax were as usual tested by the Township and Subdivisional Officers and persons found unassessed were taxed. The issue and return of blank tickets were carried out under the Deputy Commissioner's personal supervision.

Remarks by Deputy Commissioner, Tharrawaddy.

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This is the first year in which land revenue has been collected by headmen in Tharrawaddy. In the two circles adjoining headquarters 40 headmen collected a revenue of Rs. 88,178 including cess without a hitch. The credit of this is in the first place due to the Subdivisional Officer, South Tharrawaddy, who made all the preliminary arrangements except the preparation of the revenue-roll.

These headmen got their tax tickets between the 20th and 25th of February, and on the 30th of March there was not one rupee outstanding in the circles. A few of them had to be assisted by the Subdivisional Officer and Myoôk, but for the most part they got in the money without any difficulty. The revenue was paid into the headquarter treasury by the headmen in these two circles as they are near Tharrawaddy. In Teindaw the seven headmen collected Rs. 5,799 without trouble. They got their receipts on the 25th February and at the close of the year there was an outstanding of Rs. 19-9-0. The arrangements were made by the Myoôk of Monyo and the Subdivisional Officer at Zigôn, and the money was paid into the Myoôk at Monyo a few miles away from Teindaw.

It may be mentioned that the late thugyi of Thôngwa, Maung Tet Tu, did all in his power to make the new scheme a success.

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It is clear that the headmen in this district can collect the land revenue promptly, but there should be prescribed a simple modification of the land revenue-roll for their use.

Remarks by Deputy Commissioner, Amherst.

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There was no difficulty in the collection of revenue in the district, but the cause of delay in the collection of revenue was due to late submission of the assessment-rolls of the frontier circles.

In the Zaya township alone the system of collection of revenue through the agency of the ywathugyis was introduced with regard to the collection of land revenue, this being the first year when the collection through such agency was made, and the Township Officer, Maung Ngwe Kaing, had great difficulty in the collection. The Township Officer Maung Ngwe Kaing was out all the time of collection to see that the collections were made within the year, and he succeeded in doing so with much difficulty. He practically made the collections himself, and the success of the experiment is entirely due to his energy. He is one of the very few Township Officers in the district who has given satisfaction in his work.

Remarks by Deputy Commissioner, Tavoy.

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During the year the revenue was collected in 38 cases by ywathugyis owing to many of the Karen ywathugyis being unacquainted with Burmese and the fact that circle sur-

veyors have not yet been sanctioned for the new village groups; considerable difficulty was experienced, owing to the delay in the preparation of the roll, in getting in the revenue from ywathugyis' charges and much extra work was thrown on both the Akunwun and the Township Officers in consequence. Once the tickets were issued, the collection by the Burman ywathugyis was promptly made and paid in. In Karén circles in the hills unless the ywathugyis are supported by active well trained circle surveyors the extension of the ywathugyi system will only lead to delay in the collection of the revenue, while owing to the migratory habits of the Karens many will escape assessment.

Remarks by Deputy Commissioner, Salween.

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The collection of land revenue was delayed owing to the outbreak of smallpox, thereby rendering the collection difficult.

GRANTS OF LANDS, LEASES, &C.

Remarks by Deputy Commissioner, Akyab.

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I recently found that Messrs. Mountjoy and Company have been exercising the rights of proprietors over a large area of land adjoining the Paungdawbyin and Yinma grants. They claimed this area in 1884, but their claims were formally dismissed by the Boundary Officer. The lands, however, were not cadastrally surveyed, and it would seem that no orders were given to the thugyi to assess them, and consequently Messrs. Mountjoy and Company went quietly on as if their claim had never been disallowed.

They have steadily disobeyed all orders to erect boundary pillars, chiefly no doubt because the erection of boundary pillars would have at once exposed their illegal encroachments on Government land. Their Agent had the maps showing the exact spots where the pillars were to be erected in his hands for many months, and he lives constantly on these grants, yet he never ventured to hint that the positions indicated for the pillars were not correct.

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* * * There are two oil settlements in the Boronga,—one is owned by Messrs. Savage and the other by the Boronga Oil Refining Company. The crude oil obtained by Messrs. Savage was 8,142 maunds valued at Rs. 20,974, and by the Boronga Oil Refining Company 1,647 maunds valued Rs. 2,746.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE number of applications for grants of waste land for cultivation has been excessive and there is reason to believe largely speculative.

Remarks by Deputy Commissioner, Pegu.

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Owing to the discovery of very grave abuses in respect to the issue of pottas in Kamasè circle and probably elsewhere, issue of grants of land under Chapter VI of the rules under the Land and Revenue Act in this district were suspended by order of the Financial Commissioner, Burma, and in lieu thereof the Deputy Commissioner, Pegu, was permitted by written order in each case to allow temporary occupation of land by such persons as he considered fit and proper and who are *bonâ fide* agriculturists. No right whatever to any land so occupied to be granted or recognized until the Deputy Commissioner has satisfied himself of the *bonâ fides* and ability of the occupiers to work the land. This order has put a stop to the land jobbing and speculation for which this district, like others where earth hunger is prevalent, was notorious.

Remarks by Deputy Commissioner, Toungoo.

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Every endeavour is being made to induce the Hill Karens to go in for permanent cultivation in the plains, and with the help of the missionaries I hope to succeed to a certain extent. At present it is uphill work. They say that they get sick if they leave the hills, and seem to have no ambition to change their present hand-to-mouth existence on the hills for a more prosperous one on the plains.

CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

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In 1892-93 the system of collecting revenue by ywathugyis was introduced in Satogya and Ambari circles of Akyab township, Urittaung circle of Uritaung township, Kalapanzin circle of Naaf township, and Laungyet circle of Myohaung township.

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Remarks by Deputy Commissioner, Sandoway.

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The increase was due in part to the transfer of the Gwa Letya circle from Bassein district.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of persons assessed to capitation-tax was 62,545 or 1,102 more than last year. The demand rose from Rs. 2,56,413 to Rs. 2,62,245.

Remarks by Deputy Commissioner, Pegu.

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The increase is due to immigration from Upper Burma. Remissions are due to absconders and errors of double assessment. The collections were easy and punctual and the amount of remissions was far less than last year. Capitation-rolls were verified by Subdivisional and Township Officers satisfactorily throughout the district.

Remarks by Deputy Commissioner, Tharrawaddy.

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The increase in the demand was due partly to the growth of population and partly to a stricter supervision over the work of thugyis in the preparation of the annual roll.

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The collection of the tax was easy except in the Kubyu, Ledaw, and parts of the Tapun and Seingaung circles. The people are poor in those parts and in consequence the collection of the tax is difficult.

Remarks by Deputy Commissioner, Prome.

THE decrease is due to many of the cultivators and others having left the district to get work and lands in other places, namely, Ma-ubin, Pegu, and Tharrawaddy.

Remarks by Deputy Commissioner, Bassein.

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The increase is stated to be due to immigration from Upper Burma.

Remarks by Deputy Commissioner, Thayetmyo.

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The decrease is owing partly to the number of people who have left the district owing to scarcity, bad seasons, stoppage of cutch-boiling, &c., and partly to the fact of a number of people having returned to the Upper Burma portion of the district (Minhla subdvision) which has been gradually opening out, new villages being formed.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—Not quite equal to the increase of the previous year, the chief defaulter being the Yegyi thugyi, a large portion of whose tax had to be collected by the Township Officer, and even then showed a decrease of some hundreds of rupees. All other thugyis showed an increase greater or less. Had not the man done subsequent good service with the police, I should have been tempted to remove him from Government service. All or nearly all the District Officers worked hard at checking. I myself collected a little at odd moments, the gleanings of the thugyis, and made the reference which led to the publication of Financial Commissioner's Circular No. 7 of 1893.

Remarks by Deputy Commissioner, Amherst.

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These increases are due partly to the better supervision over the thugyis by the Subdivisional and Township Officers and partly to the fact that the Settlement Officers have broken ground in the district and have for the past two years been infusing more life into the revenue administration of the district.

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The number of villages tested is, with the exception of the Township Officers of Zaya, Haungtharaw, and Martaban, who did good work, absurdly inadequate. The Township Officer of Wagaru, Maung Po, who has since taken his pension, and of Gyaing Attaran, Maung So Pe, have distinctly neglected their duty. * * * * * * * The Subdivisional Officer of Gyaing also did good work in checking the rolls.

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There was no outstanding whatever at the close of the year under report which was the same as in the preceding year. The only difficulty in the collection of this tax during the year under report as reported last year was with respect to collections of tax from persons living in or near the forest reserves and from persons living in the neighbourhood of Moulmein Town, where the persons to evade payment removed to the town.

Remarks by Deputy Commissioner, Tavoy.

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It is a moot point whether the present rates of capitation-tax, namely, Rs. 4 and Rs. 2 in some Burman circles, and Rs. 2 and Re. 1 in others in this district are not too low and should be assimilated to the rates prevailing in other districts. The people as a general rule are well able to pay the higher rates.

Remarks by Deputy Commissioner, Mergui.

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The tax is by no means easy to collect. The people are almost nomadic in the more purely Siamese portion of the district and have an irritating way of crossing the frontier after the preparation of the assessment-roll and just before the collection starts. In Mergui town the fishermen have an equally distressing habit of going to sea when the Collector appears. They have usually no fixed residence, in consequence of which on thugyi, ywathugyi, or Township Officer can be held directly responsible. In short, we have to tax them when we catch them.

Remarks by Deputy Commissioner, Toungoo.

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The large increase in the demand, namely, Rs. 24,320, was due to the enhancement of the rate from Rs. 4 to Rs. 5 for married men and Rs. 2 to Rs. 2-8-0 for unmarried men during the year, and also to the better supervision by Township Officers in checking thugyis' rolls and collecting by blank tickets from persons omitted in thugyis' rolls.

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The tax was collected smoothly and paid in punctually. The people took the enhancement of the rate very stoically. I was not asked a single question by any one as to the reason for the enhancement nor was any objection made.

LAND-RATE IN LIEU OF CAPITATION-TAX.

Remarks by Deputy Commissioner, Prome.

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With regard to land-tax a great many notices issued, because a great many people actually left the district, those principally, who had small and valueless holdings; 428 sales of land took place, but almost in every instance there were no bidders and the land reverted to Government. There was great difficulty in collecting capitation-tax this year, partly on account of poverty and partly on account of a bad kind of fever which prostrated a great many people and prevented them from doing their usual work. This accounts for the increase in warrants, but as soon as their poverty was really ascertained they were released and the amounts recommended for remission.

FISHERY REVENUE.

Remarks by Deputy Commissioner, Hanthawaddy.

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The uncollected balance at the close of the year was Rs. 7,040. The reason of this is that the date for payment of the last instalment of the rent of certain fisheries was fixed for the 31st March. This will in future be avoided and the 1st of March substituted for the 31st in all new leases.

The number of licenses for nets to be worked in inland fisheries increased from 1,325 to 1,359 and the revenue from Rs. 11,040 to Rs. 12,235. Notwithstanding this increase there is good reason for supposing that the system at present in operation does not afford sufficient security against embezzlement of the fishery revenue by dishonest thugyis with the connivance of the establishment subordinates. The rule is for a numbered counterfoil register to be issued to each thugyi authorized to grant net licenses, which is to be brought for examination in the Revenue office at stated periods, or when revenue is paid in, a record

being kept of course of the registers so issued. An accident revealed the fact that one thugyi had become irregularly possessed of two registers besides the one issued to him by authority of the Deputy Commissioner and were being used for licensing nets, the proceeds of the tax of which did not go beyond this dishonest thugyi's pocket.

Remarks by Deputy Commissioner, Amherst.

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I regret to point out that the noticeable increase referred to in the report of the Financial Commissioner in paragraph 7 of this report of 1891-92 proves to be due to the fact that the Deputy Commissioner assessed the "letpyitkun" or hand-cast net which is not entered in the schedule of assessable nets. These nets being hitherto rightly unassessed were in common use and those using them were suddenly assessed, hence the increase in last year's report. The assessment of these nets has led to their general disuse and hence the reduction in the tax. The question whether these hand-cast nets are really assessable will be submitted for orders.

Remarks by Deputy Commissioner, Mergui.

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The value of pearl fisheries has, as was fore-shadowed in last year's report, increased from Rs. 4,150 to Rs. 26,810. A most satisfactory result.

Remarks by Deputy Commissioner, Toungoo.

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Two hundred and fifteen net licenses were issued against 302 in the previous year and the revenue fell by Rs. 884. In the previous year many immigrants from Upper Burma took out licenses in the northern part of the district to earn a livelihood. This year they have found it unnecessary to do so. Special measures were taken to catch persons fishing without licenses along the Sittang river. A good number were detected and made to take out licenses from my office. Most of the licenses were issued direct from my office.

SALT EXCISE REVENUE.

Remarks by Deputy Commissioner, Akyab.

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During the year of review 368 licenses were issued for 590 pots, whilst in the year previous 206 licenses were issued for 349 pots. No pots are used, but shallow iron pans. Every one of these was measured, and they were all below 5-gallon capacity. The average price of salt in the Akyab market in 1891-92 was 16½ seers per rupee, but in the year under report prices ranged from 10 seers to 20 seers per rupee.

The sale of the salt in the Akyab market is from importation from Kyaukpyu district as the produce of the district is consumed locally in the place of manufacture.

Remarks by Deputy Commissioner, Kyaukpyu.

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Illicit manufacture of salt would be all but impossible without the connivance or gross negligence of a taikthugyi, and one taikthugyi who was guilty of that was made an example of (transferred and then made to retire).

In consequence of this there has been considerable vigilance and there is good reason to believe there is practically no illicit manufacture of salt in this district at present. Nevertheless the increase for this year 1892-93 as compared with last year is not due to increased vigilance in collection. In the year before last many salt-boilers were ruined owing to a glut in the market, and the production last year was abnormally small. The increase this year indicates apparently a more normal condition of things, and may safely be attributed to the fact that the surplus stocks of the year before last have been sold off, and that there was a considerable rise in local prices of salt in the rains this year.

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The increase in the demand this year is due to the fact that the great decline in the production of the preceding year (1891-92) led to a rise in prices during the rains of 1892. This stimulated the manufacture considerably, and, though it still fell far short this year of what it was in 1890-91, it was much greater than in 1891-92.

Remarks by Deputy Commissioner, Sandoway.

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During this year 1,533 licenses were issued to manufacture salt against 1,242 licenses in the year previous. The rates of composition duty assessed during the year were those sanctioned for this district, namely,—

For an earthern pot Rs. 5.
For a cauldron Rs. 25.

The estimated outturn of salt during the year was 19,225 maunds.

Remarks by Deputy Commissioner, Hanthawaddy.

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The revenue is raised by a system of composition on iron cauldrons charged at the same rate in this as in the previous year, but the manufacture has somewhat declined and no new plant is erected owing probably to a feeling of insecurity arising from the fact that the manufacturers think that the rate of duty is liable to enhancement.

The quantity of salt produced during the working season of 1892 is estimated roughly to be 20,880 maunds valued at Rs. 32,886, and the selling price was Rs. 1-9-2 per maund of 80 lbs, the corresponding figures for the previous year being 15,224 maunds, Rs. 25,785, and Rs. 1-11-1 *respectively*.

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There were 58 cauldrons at work in the year of report paying a composition of Rs. 100 each against 92 in the previous year. The manufacture of salt by means of earthen pots has entirely ceased. All the revenue due has been collected.

Remarks by Deputy Commissioner, Pegu.

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Total demand for the year was Rs. 360. The outturn is estimated at 1,231·87 maunds. The revenue for the year and outstanding from last year were collected before 31st March 1892.

Remarks by Deputy Commissioner, Thôngwa.

THE number of cauldrons for the past year was 10 against 21 last year. This industry is practically dead.

Remarks by Deputy Commissioner, Bassein.

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The total outturn is reported to have been 78,182 maunds valued at Rs. 1,27,046.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—I believe the manufacture to have been as thoroughly inspected as it could have been. I myself counted the pots in the majority of factories on one occasion finding Rs. 180 short collected. Two thugyis were very severely fined; one Myoôk finding even a few pots unassessed after this inspection of mine. I think I may say that few, if any, pots and no kilns were unassessed; finally that the decrease was due to natural causes. The industry is well known not to be in a vigorous state. Short assessment is due to the manufacturer adding one or two pots to the kiln on the second boiling, without reporting to the thugyi.

Remarks by Deputy Commissioner, Amherst.

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The increase is due to the preference of locally manufactured salt by Burmans and Talaings to the imported salt. It is said to be superior in flavour and strength and when mixed with fish and ngapi it does not run to water so quickly and is therefore cheaper than imported salt. The increase is also due to the vigilance displayed by the Township Officers of Wagaru, Bilugyun, and Martaban and the measures taken by them to prevent illicit manufacture

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The number of cauldrons and earthern pots used in manufacturing salt during the year as compared with the preceding year was—

	1891-92.	1892-93.
Cauldrons	1,332	1,138
Earthern pots	83	141
Total ...	1,415	1,279

Calculating the outturn of each cauldron and pot at an estimated yield of 900 and 250 viss respectively the yield on the whole would be as follows.—

	Maunds.
1,138 cauldrons yield 1,024,200 viss equivalent to	45,591
141 pots „ 35,250 viss „	1,569

Remarks by Deputy Commissioner, Tavoy.

THE salt revenue has fallen from Rs. 29,950 to Rs. 23,890 during the year under report. This decrease has been due to over-production in the previous year owing to the high prices then prevailing. During the present year prices have fallen from Rs. 120 to Rs. 75 per 1,000 viss. I have this year visited a large proportion of the salt factories while each Township Officer and thugyi has visited all factories in their jurisdictions four

or five times during the year. Three men manufactured salt all the year round. I have already submitted proposals for taxing such persons at higher rates than those manufacturing during the usual season. I find that in this district the salt manufacturers work with capital borrowed at high rates of interest from Chinese and other money-lenders in Tavoy. There were no outstanding balances at the close of the year. I estimate the outturn of salt during the year at 780,840 viss.

Remarks by Deputy Commissioner, Mergui.

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The industry is dying out slowly.

Remarks by Deputy Commissioner, Shwegyin.

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Taking outturn of one earthern pot to be 3·6 maunds and of one cauldron to be 16·9 maunds, this year's outturn would be 31,692 maunds against 32,193 maunds during the previous year.

Remarks by Commissioner, Tenasserim Division.

Amherst.—I find that in this district salt-boilers take up land without any lease and claim it as their own after some years work in it.

MINOR FOREST PRODUCE.

Remarks by Deputy Commissioner, Prome.

REVENUE from forest produce :—

	Rs.
Collections 1889-90	3,244
Collections 1890-91	1,169
Collections 1891-92	123
Collections 1892-93	44

The decrease is principally due to the Deputy Conservator of Forests giving out all the licenses himself. I have had no complaints about delays, but all applicants have now to come into Prome to pay the money for the licenses, and in the absence of the Deputy Conservator, who has no assistant, the money is paid into the hands of his clerk, which is by no means satisfactory. The distances too some people have to come are very great.

Remarks by Deputy Commissioner, Thayetmyo.

THE receipts were Rs. 9,172 against Rs. 2,028 last year. The increase is owing to the number of licenses issued for "leinsha." Now that the fee for this license has been raised to Rs. 60 the number of licenses taken out will probably diminish. I would like to see the issue of these licenses stopped altogether as illicit cutch-boiling is undoubtedly carried on under cover of them, and the product itself is, I believe, only used to adulterate cutch with. The stoppage of the cutch industry and reservation of cutch are much felt by the people, and they still persist in illicit manufacture of cutch, notwithstanding the fact that detection is usually followed by a sentence of imprisonment. The camps are in such remote places that they may go on for a long time without detection, and the fact undoubtedly remains that, notwithstanding the exertions of the Forest Department and numberless prosecutions, cutch manufactured in this district continues to come into the market.

ASSESSMENTS.

Remarks by Deputy Commissioner, Pegu.

THE rate of assessment of land revenue was increased during the year in 36 circles, —*vide* Revenue Department Notification No. 205, dated the 24th June 1892.

COERCIVE PROCESS FOR THE COLLECTON OF REVENUE.

Remarks by Deputy Commissioner, Akyab.

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Coercive processes have decreased because the high rate of prices obtained for their produce enabled them to meet the Government revenue without feeling any hardship, and thugyis who also exerted themselves very much in collecting the tax speedily did not experience much difficulty in doing so in the year of report.

Township Officers have also displayed greater zeal in collecting revenue.

Remarks by Deputy Commissioner, Kyaukpyu.

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The total amount realized by exercise of process was Rs. 4,967 as against Rs. 16,472 for the preceding year. In every case 10 days' notice was given before instituting proceedings. These figures show that the more punctual collection of current year's revenue was not effected by that most clumsy of all means, the wholesale issue of processes.

Remarks by Deputy Commissioner, Hanthawaddy.

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The number of cases in which property was attached was 486 and the number of cases in which sale of property was ordered was 97. Sales were 40 per cent. fewer than last year, although attachments of property have been more numerous, which confirms the remarks made in the Revenue report last year that defaulters intentionally allow execution to go on to a point short of actual sale of their property.

Remarks by Deputy Commissioner, Pegu.

COERCIVE processes issued during the year decreased very considerably over last year notwithstanding the increase of demand and low prices of paddy. The number of coercive processes issued for sales of property this year was 34 against 112 last year. No sales, however, were actually effected this year, as payments were made almost immediately after the issue of process, nor were any sales effected last year; 531 processes for attachments of property were issued this year against 209 last year; 208 warrants of arrest this year issued against 339 last year, of which only 9 were actually arrested this year against 201 last year. The number of processes for attachment of property issued this year no doubt seems larger; they were chiefly issued against non-cultivating absentee landlords, such as Chetties who defer payment to the very last, so as to get interest on their money. As this mode leaves them a considerable profit, after paying process-fees, it is anticipated that as this class of landlords increases the number of processes will also show a corresponding increase. On inspection of the records I find that these remarks apply to and account for the figures of last year. Of the 112 processes issued for sale of property in 1891-92, 55 were for non-payment of land revenue, 46 for capitation, and 11 for other taxes, as compared with 21 for land revenue, 11 for capitation, and 2 for other taxes this year. The issue of processes against these non-resident landlords who do not pay up when served with notice of demand is imperative, if the revenue is to be collected before the 31st March. Considering the enormous revenue to be collected, the very short period in which it has to be collected, and the fact that coercive process is issued against non-resident landlords, I trust that the Financial Commissioner will be able to get withdrawn the remark on page 8 of Resolution on the Revenue Administration of Burma for 1891-92: "It is to be feared that the prompt collection of revenue in Pegu was not effected without some harassment of the people." I may further add, no complaint on this matter was ever preferred to me.

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One of the worst and largest landlords, Maung Chan E, formerly thugyi of Yitkangyi, would not pay his revenue until the gong sounded at his granary.

Remarks by Commissioner, Pegu Division.

I HAVE not found the people of Pegu backward in complaining of any real or imaginary wrongs. I have received no complaints of severity or over-strictness in the collection of the land revenue. I think Mr. Fraser is justified in believing that the people have not been harassed in this matter.

OTHER MATTERS UNDER THE LAND AND REVENUE ACT.

Remarks by Deputy Commissioner, Pegu.

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Enhancement of punishment for trespassing into reserved grazing-grounds has been suggested to Financial Commissioner.

Remarks by Deputy Commissioner, Henzada.

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The thugyis and Township Officers have, I think, on the whole devoted a good deal of personal attention to the collection of the revenue and the result was favourable as all revenue was paid up by the end of March 1893.

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Remarks by Deputy Commissioner, Tavoy.

THE system of collection of revenue by ywathugyis was extended to seven circles during the year. Except in the Karen circles the system has worked well. In groups of villages the ywathugyi should as in Upper Burma be allowed to appoint a ywagaung as his deputy, subject to the approval of the Deputy Commissioner. Further these men should all be allowed to draw their commission at the nearest sub-treasury. This would be a boon which would be greatly appreciated.

OTHER CLASSES OF REVENUE.

Remarks by Deputy Commissioner, Mergui.

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The drop in tin royalty is due to a dispute over the Karathurit tin-mines and to stocks being held for a rise in the Penang market. It is hoped that the transfer of the Lenya headquarters to Bôkpyin will enable the coast mines to be better regulated. The increase in the output from Maliwun is encouraging.

Remarks by Deputy Commissioner, Toungoo.

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The falling off in revenue derived from the sale of postage and telegraphic stamps was due to the abandonment of Toungoo as a Military station.

LAND ACQUISITION ACT (NO. X OF 1870).

Remarks by Deputy Commissioner, Amherst.

THE total area of land acquired during the year for public purposes was 51·8 acres and the amount of compensation offered was Rs. 6,396-3-6; the land was acquired for timber depôt at Kado.

LOANS UNDER THE AGRICULTURAL LOANS ACT (NO. XII OF 1884) AND OTHER LOANS.

Remarks by Deputy Commissioner, Salween.

A SUM of Rs. 500 was advanced to two cultivators for the purpose of opening out land for cultivation and for irrigation, re-payable in five years by half-yearly instalments; of this sum Rs. 50 were recovered in January 1893, leaving a balance outstanding of Rs. 450.

BURMA FOREST ACT (XIX OF 1881).

Remarks by Deputy Commissioner, Shwegyin.

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Government have lost revenue through the manner in which "pottas" have been taken out in the district, trees being felled merely for the extraction of timber and not for *bonâ fide* cultivation.

THUGYIS' COMMISSION.

Remarks by Deputy Commissioner, Akyab.

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The circles in charge of ywathugyis were Satyogya and Ambari circles of Akyab township, Urittaung circle of Urittaung township, Laungyet circle of Myohaung township, and Kalapanzin circle of the Naaf township.

The ywathugyis of Satyogya and Ambari circles collected both capitation-tax and land revenue and the ywathugyis of the other circles collected land revenue only. Commission was paid on the collections of capitation-tax at 5 per cent., but not as yet on the collection of land revenue as the question of the amount of commission is still under reference to the Financial Commissioner. The commission paid to the 13 ywathugyis of Satyogya and Ambari circles was Rs. 532-15-7.

Remarks by Deputy Commissioner, Toungoo.

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In the year under report the Kaungyan circle of the Zeyawaddy township and the Mebyu circle of the Bônmadi township were brought under the same system and the land revenue was collected by the headmen. The result was satisfactory, everywhere the revenue was promptly collected and paid in. The system entails much extra work in the

Akunwun's office and in the Treasury, as the number of chellans and cheques which have to be written out are enormously increased. It has, however, brought the ywathugyis more in contact with the Township Officer and given the latter a status which has made the appointment popular and sought after. When ywathugyis were first introduced, considerable difficulty was experienced in getting fit men to take up the appointments, and in many cases the best men were not obtained. Steps are now being gradually taken to weed out the inefficient and to appoint influential men in their place. Care should, I think, be taken that headmen are not overburdened with having to send in returns and reports. They have their own work to attend to and, if they find they have to neglect it to any extent to perform their duties to Government, the appointments will become unpopular. In most cases the remuneration they receive hardly pays them for their loss of time.

Remarks by Deputy Commissioner, Shwegyin.

THE following figures show the saving that has been effected by the introduction of the ywathugyi system—

	Rs.	A.	P.
Commission that would have been paid for the whole district under taikthugyi system in 1892-93	35,403	0	0
Commission paid to taikthugyis of 15 circles under taikthugyi system ...	18,480	0	0
To ywathugyis in 11 circles under ywathugyi system	11,134	0	0
Pay of taiksayès for ywathugyi circles	2,004	0	0
Pay of clerks for Subdivisional Officers' offices	472	0	0
Charges for remittances	531	0	0
Total ...	32,621	0	0
Net saving ...	2,773	0	0

GENERAL CONDITION AND DEMEANOUR OF THE PEOPLE.

Remarks by Deputy Commissioner, Akyab.

THE people are on the whole well off. High prices ruled for paddy and there is a great demand for grants of waste land. The increased sale of opium is evidence of increasing prosperity. Gangs of actors do some mischief by roaming about the country followed by a crowd of professional gamblers, opium sellers, and liquor sellers, and crimes of violence are often the direct or indirect result. It has long been notorious that the use of knives on little or no provocation is more common in Akyab than other parts of the province. Cases of this kind are of almost daily occurrence.

Remarks by Deputy Commissioner, Pegu.

THE people continue to be well-to-do. The paddy market, owing to the combination of the rice mill-owners and merchants in Rangoon, opened with low rates, which were maintained for the first time in the annals of Burma throughout the year.

Remarks by Deputy Commissioner, Tharrawaddy.

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The revenue was well collected in the three circles under ywathugyis. The good result is in a considerable measure due to the Akunwun Maung Nyo.

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Remarks by Deputy Commissioner, Thayetmyo.

I REGRET to be unable to report any material improvement in the condition of the people since last year. In fact, notwithstanding a somewhat better season, the tendency has been the other way. The cry in the town is that trade is dull, and this is proved by the number of failures in business which has taken place. In the district wherever one goes it is the same thing—complaints of want of rain, restrictions on bamboos and firewood, and the failure of cutch; villages are to be found half deserted, the people having gone down south, and those who remain are badly off and often do not get a meal of rice. Forest reserves and the reservation of cutch restrict the area available for ya-cutting. However wasteful a form of agriculture this may be, still a large portion of the people in the district live by it. In some cases I found villagers afraid to cut yas for fear of destroying cutch trees and being prosecuted in consequence. This condition of things has been somewhat alleviated by concessions as to bamboos, firewood, &c., but it is too widespread and deep down for these to have much effect. It is not a very pleasant picture, but I am by no means taking a pessimistic view of the matter. As a natural result the people cannot be expected to look very cheerful, nor do they. They had a sort of hand-to-mouth

existence, and in three years out of four see their crops come to little or nothing. Cattle-theft and petty thieving are rife, as is not to be wondered at, and numbers of villagers are quite ready to turn their hands to any villainy that may come in their way.

I see very little prospect of any improvement owing to the nature of the country and the scanty rainfall. A great portion of the district is really hardly fitted to support inhabitants and could be turned to better uses as forest reserves, &c. The people, however, have a great love for their own villages, and would rather I believe starve there than go and settle permanently in the richest tracts of Lower Burma.

Remarks by Deputy Commissioner, Mergui.

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The want of telegraphic communication is felt more than ever and leads to considerable grumbling on the part of the Europeans and Australians attracted to the district by the new industries.

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The Financial Commissioner visited the district towards the end of the year and made an extended tour in the southern townships and was able to see for himself the position taken by the tin and pearling industries.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, UPPER BURMA.

PART III.

RAINFALL AND HARVEST.

Remarks by Deputy Commissioner, Mandalay.

THE recorded rainfall of 1892 as taken at the Civil Dispensary in Mandalay exceeded that of the previous year by 19·39 inches.

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In the two subdivisions Madaya and Amarapura, where the total rainfall was much better than last year, the harvest under report was greatly superior, though it was not a bumper one. Copious showers fell in the early part of the year or just a little before agricultural operations could be started. These showers were succeeded by a long term of drought and then rain fell again, but rather late in the season. Agricultural prospects were thus much retarded and much of the kaukkyi crops were destroyed by the inundations of the river.

In some parts, especially in the western portion of the Madaya subdivision, the water did not recede for a longer time than is usually the case, and in this way kaing and other crops were kept back, and consequently the revenue collections were not so prompt as during the previous year.

Remarks by Deputy Commissioner, Bhamo.

Subdivision.	1890.	1891.	1892.
Bhamo	69·15	59 82	75·98
Mogaung	...	...	116·58

No statistics for the whole of 1891 are available for Mogaung. But in February and March 1892 there fell ·87 inches and in February and March 1893 2·6 inches. Both Shwegu and Myitkyina report that the rainfall was above the average. Although no statistics were kept, on the whole the rainfall was above the average. The harvest was above the average in Shwegu and Bhamo. In Sinkin the crops which promised well suffered from floods. In Mogaung and Myitkyina the harvest is reported to have been good, but in Mogaung enough is never raised locally to supply local wants which are chiefly met by importation from Bhamo. The locally raised food-supply was sufficient in every township except Bhamo and Mogaung, but the importation from the Shan States was amply sufficient to meet the demand. The Kachin Hills, however, fared badly owing to the excessive rain and from a plague of rats, and at the Jade Mines in particular much want was felt.

Remarks by Deputy Commissioner, Katha.

THE rainfall during the year was considerably above the average for the last two years. The fall registered at Katha, the only station where a record is kept, amounted to 78·13 inches during 1892 as against 33·63 inches in the previous year. Though the rainfall was not very evenly distributed over the rainy months, the season was on the whole a good one.

Remarks by Deputy Commissioner, Shwebo.

Subdivision.	1891.	1892.
Shwebo	24·82	29·41
Sheinmaga	22·26	33·81
Kanbalu	25·45	50·20

The rainfall though not so much below the average as that of the previous year, yet was so unseasonably distributed that it was of very little use except in the north.

(*b*) *Harvest.*—The crop which promised well at first, owing to the heavy rain in April and May, was in great part destroyed by the long drought which followed and was only saved from complete failure by the heavy rain at the end of October. As it was the harvest reaped was a very small and partial one, but a little way removed from total failure. The only exception to be made is of the northern part of the Tantabin subdivision in which the rain having been more evenly spread over the working season the crop was fairly good.

Remarks by Deputy Commissioner, Ruby Mines.

THE total rainfall during the year under report was 141·12 inches as compared with 67·20 inches of the previous year, showing an increase of 73·92 inches. It was very much above the average.

The harvest was generally somewhat below the average, owing to floods in the autumn. The local food-supply is never sufficient.

Remarks by Commissioner, Northern Division.

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Mandalay.—The harvest is believed to have been an average one. The rainfall was not well distributed for agricultural operations, and the very heavy and unseasonable rain at the end of October, accompanied, as it was, by an unexpected rise of the river, did a good deal of damage.

Katha:—The rainfall registered was more than double that of the previous year, but was unevenly distributed. The Kawlin township and parts of Mawnaing suffered from drought, but on the whole the harvest has been a good one.

Shwebo.—The rainfall registered was above that of the previous year and not much below the average, but it was so unevenly distributed that except in the northernmost part of the district, the harvest was almost a total failure. This is the fourth season in succession that this unfortunate district has suffered from drought and the people have emigrated in large numbers to Lower Burma and elsewhere in search of a means of livelihood.

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The food-supply was supplemented by large importations of rice from Lower Burma, Ye-u, and other districts. Prices were somewhat higher than in the previous year, but there was an ample supply of food-grains, and prices were not exhorbitant.

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Ruby Mines.—The rainfall of the year as registered at Mogôk was 141·12 inches against 67·20 inches in the previous year. This was much above the average; but the harvest was not as good as usual. The standing crops were seriously damaged by the heavy rain at the end of October.

The food-supply of the district generally has to be obtained from extraneous sources. In the stone tract with Mogôk and Kyatpyin as its centre, almost the whole of the food-grain is imported; that grown locally being an insignificant quantity.

Remarks by Deputy Commissioner, Ye-u.

THE rainfall during 1892 was 37·43 inches as compared with 24·36 inches in the preceding year, or an increase of 13·07 on the former year.

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There was very little emigration during the year under review and it is alleged by some that if there should be another good rainfall this year many who emigrated last year will return. It is probable that a considerable number may, but until wealth is more generally equalised in Upper and Lower Burma it would be running contrary to common sense to suppose that those who have once known what high wages and an abundant supply of food-grain mean would ever return to re-seek low wages and meagre sustenance.

Remarks by Deputy Commissioner, Sagaing.

THE rainfall for the year was far above the average. It was mainly owing to the very good rainfall that the famine-affected parts of the district were very soon removed from under this category. There was a very high rise of the river during the year under report which affected the required amount of water for cultivation as the Sagaing and Chaungu townships depend greatly on the overflow of the river. The actual rainfall from January to December 1892 was 35·11 against 16·57 in the preceding year, or over double the amount of that of last year. Consequent upon the very good rainfall aforesaid there was no lack of food-grains and there was no scarcity, as was the case last year for the import of large amount of food-grains from Lower Burma and elsewhere.

The dry weather crops all proved successful excepting the pegyi crop which failed in certain parts owing to the want of rain in the latter part of 1891-92, *vide* my remarks in last year's report.

The wet weather crops proved successful excepting a few portions of cultivated land which were damaged owing to the overflow of the river late in the year which was exceptional.

Remarks by Deputy Commissioner, Lower Chindwin.

RAINFALL during the year 1892 was 36·91 inches as compared with 16·92 inches in 1891 and 17·74 inches in 1890.

The rainfall of the year under report was a little over double that of each of the two preceding years.

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Wet weather paddy crops were fair throughout the district except in Ayadaw township, where they were bad, more especially in the 18 villages along the Mu river where they almost entirely failed owing to want of rain in the early part of the year and later to the flooding of the Mu.

The crops of sessamum, cotton, and jowar were fair in Mônywa, Eastern and Western Pagyi townships.

In Ayadaw and Kani townships the yield of this crop was still far below the average for want of rain.

Gram, pulses, and beans were fair throughout the district.

Taking it altogether, the harvest of the year was much better than that of the previous one; though it was on the whole below the average.

Remarks by Deputy Commissioner, Upper Chindwin.

THE rainfall during the year is somewhat higher than the previous year. The figures are:—

Subdivision.	Previous year.	Year under report.
	Inches.	Inches.
Kindat	60·97	61·91
Mingin	33·88	43·92

The harvest throughout the district was good and the food-supply sufficient. Much grain has been and is still being exported to the Lower Chindwin and other neighbouring districts.

Remarks by Deputy Commissioner, Myingyan.

THE rainfall registered at Myingyan was 23·11 inches as compared with 21·15 in the previous year, and that registered at Pagan showed 12·13 as against 18·21 inches. There was no rain-gauge at Kyaukpadaung, but the rainfall was believed to be a good deal below the average. The harvest in the Myingyan subdivision was above the average and was fairly good, but in both Kyaukpadaung and Pagan there was a great falling off, although not so bad as in the previous year. This falling off below the average was due to the partial failure of the rains and to the showers coming at unseasonable times. The scarcity of food caused considerable numbers of the adult male population to seek temporary employment in Lower Burma and elsewhere, but it is not expected to permanently decrease the population of the affected parts. The staple food of the people as in previous years was *pyaungsan* for the poorer and rice for the richer classes.

Remarks by Deputy Commissioner, Pakôkku.

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The rainfall was registered at two stations only, Pakôkku and Gangaw, throughout the year.

Subdivision.	1891.	1892.
	Inches.	Inches.
Pakôkku	14·32	14·82
Gangaw	46·84	38·10

The rainfall both at Pakôkku and Gangaw was below the average. In the Gangaw subdivision the harvest could only be called fair: the rains were late and irregular. In the other subdivisions of the district the harvest was better than that of last year, especially in the Yawdwin subdivision. The food-supply was not sufficient. It must not be understood by this that there was any distress. There is always a large import of food-grains into this district. The crops grown are chiefly non-edible and are exported. The supply of rice is generally obtained by import.

There has been no famine during the year; but the price of food-grains rose high and though there has been a certain amount of scarcity in some parts, yet there has been no distress in any township in this district.

Remarks by Deputy Commissioner, Minbu.

THE rainfall during the year under report as compared with the previous year is as follows:—

						1891. Inches.	1892. Inches.
Minbu	...	...	...	...	...	19·06	23·97
Salin	...	...	...	...	...	17·24	12·76
Pyinbyu	...	...	...	...	...	4·26	21·92

It was below the average. Paddy crops were fair in Minbu subdivision except in parts of Ngapè township, where scarcity was felt a little. The jowar, the staple crop along the Môn, was a complete failure; and paddy, the staple crop in Salin subdivision, was bad. But gram, beans, maize, and other crops raised on islands have been good.

The food-supply of the district upon the whole is sufficient, although the harvest was below the average. Towards the end of the year there has been considerable scarcity of water in the south and west of the Salin subdivision.

Remarks by Deputy Commissioner, Magwe.

THERE are only two rainfall registering stations in the district, namely, Magwe and Taungdwingyi.

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The rainfall for the year was slightly below the average throughout the district. The early rainfall was, however, sufficient and well distributed, but the average was reduced owing to the failure of the later rains. The early rains promised well and the early harvest was good and about the average; but the late rains having failed the second crops suffered considerably. This was most felt in Taungdwingyi, where there was hardly any rain in November. A tract of country in the Myothit township, embracing the circles of Magyigya, Kanhla, Palingyi, and Linlè, suffered most; the rain there was very scarce and the crops were seriously affected. As a consequence of this these four circles had to be granted remission of a portion of thathameda due from them. On the whole, however, paddy in Taungdwingyi, especially in Suthwa, did well, although the outturn was slightly below the average, and as usual a large quantity of paddy was exported from Taungdwingyi to the river and to Yamèthin, Meiktila, Kyaukpadaung, and other parts of Magwe district. A larger area was planted this year than last year.

In Natmauk subdivision there was an average harvest, although alternative drought and excessive rain had slightly injured a part of the outturn. This part of the district does not produce sufficient paddy for its own consumption, but imports the quantity required from the Taungdwingyi subdivision and Pyawbwè and pays for it in kind, such as sessamum and maize covers, which are used as cheroot wrappers.

In Yenangyaung subdivision the sassamum (which is the staple crop) and maize crops were very good and slightly above the average. The *pyaung* and *lû* crops, however, suffered through the failure of the late rains. But this did not inflict any tangible hardship on the people as their staple crop of sessamum was generally good, and in very few cases have the people complained of bad crops. Some of the *kyun* crops in this subdivision, such as *pegyi*, *pèyin*, and tobacco, have failed owing to high floods. An unexpected rise of the river at the end of October washed away the crops already planted. About 20 days afterwards the river fell and then the crops were sown again, but this time it was too late and the crops had to be put in before the soil was ready for them. About two-thirds of these crops are estimated to have been destroyed. Recommendations for remission of two-fifths of revenue in regard to the crops have gone in.

The food-supply of the district as a whole has been abundant, and no cases have been reported in which people had to resort to jungle roots and berries as in the previous year. Maize, mixed with oil-cake, is the general food of the people of Natmauk and Yenangyaung subdivisions. This appears to be more nutritious than paddy, the general physique of the people of these subdivisions being better than those of the Taungdwingyi subdivision, where the staple food is rice.

The scarcity described last year continued to be felt during the early part of the year under review. Many families have already emigrated to Lower Burma, although some re-

lief works were open. All these relief works were closed in the early part of June. As soon as the rains commenced the people who had emigrated returned to their homes to work their lands. It is not unusual for the poorest of the people to emigrate after their harvest to some of the Lower Burma districts where they obtain good wages and then lay by some money. These people generally return to their homes as soon as the agricultural season commences.

Remarks by Deputy Commissioner, Thayetmyo.

THE rainfall was below the average, the figures being—

	1891. Inches.	1892. Inches.
Minhla	37·95	25·30
Sinbaungwè	26·25	26·84

which gives an average of 26·07 against 32·10 inches the year previous. There is no rain, gauge at Taingda, but the rains there were not so plentiful as last year and crops suffered. In Minhla township the rains started well, but fell off latterly, resulting in bad crops. In some parts of Sinbaungwè there was a want of rain, and the people are put to considerable straits to get along. The harvest was below the average, and the food-supply of the district barely sufficient. The poorer classes had to subsist largely on roots and herbs mixed with rice; on this account the rate of thathameda-tax had to be reduced in certain circles. Sessamum promised well, but did not fulfil its promise. Even with a good crop cultivators get very little benefit from it, as they have to borrow sums repayable with very heavy interest on reaping their crops.

Remarks by Deputy Commissioner, Kyauksè.

THE rainfall which is only registered at Kyauksè headquarters was on the whole rather above the average, being 28·11 inches, the rainfall for the previous year being only 17·45 inches. The rain, however, fell very heavily in the month of April of the year under report and then there followed a long break of no rain till very late in the season, the greater part of the 28·11 inches falling in September and October.

The harvest was consequently very much affected and below the average in the north of the district as the heavy rain in April damaged the dry crops, such as wheat, &c., while the want of rain in July and August caused much damage to the *kyaukkyi* young plants, wherever canal water was scarce. Very large *kyaukkyi* remissions had to be given in consequence amounting to Rs. 10,000 in Singaing township alone. The food-supply was, however, sufficient, as the greater part of the district had abundance of water from canals.

Remarks by Deputy Commissioner, Meiktila.

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The recorded rainfall for the five years previous at Meiktila was 28·02, 36·55, 32·34-29·22, and 23·71 inches. The rainfall of the year, 32·42 inches, was therefore above the average; but the distribution was unfavourable. In Meiktila subdivision over one-third of it fell in April and May when it was too early to be of much use. June and July were dry months and the paddy nurseries were destroyed. In August there was a fair rainfall, but in September and October there was drought again and the crops were withered on the ground. The late drought also destroyed the jowar crops: the early sessamum was the only fair crop in this part of the district.

In Mahlaing subdivision the rain was distributed more evenly. There cotton is the chief crop and as it wants less water, the outturn was fairly good.

The Wundwin subdivision suffered more than any other part of the district. During the year there was no rain-recording station at Wundwin, though it has been since established. The rain in Wundwin was much less than in Meiktila or Mahlaing. The early crops suffered greatly and the *kyaukkyi* and jowar were a complete failure. In this district the rainfall of places not more than twenty miles distant may vary considerably as much of the rainfall consists of local showers. Sufficient water did not come down from the hills to fill the tanks, and consequently there was but little irrigation in the district during the year. The food-supply of the district, insufficient in itself on account of the failure of crops, was supplemented by imports from Kyauksè and Lower Burma, in consequence of which rice in sufficient quantities was procurable throughout the year.

Remarks by Deputy Commissioner, Yamèthin.

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The rain was very unseasonable. At first it was good and transplanting progressed favourably all over the district, but the middle and after rains were insufficient, particularly in the Pyawbwè township, where the crops failed altogether, except where the land was irrigated by tanks and *sès*. The outturn in Yindaw and Yamèthin was better than that of last year.

Remarks by Deputy Commissioner, Pyinmana.

THE rainfall registered at Pyinmana during the past four years is shown in the following table:—

	Inches.
1889	48·71
1890	52·67
1891	39·86
1892	59·68

The harvest in the main portion of the district was the best there has been for some years, but in the north and north-west the rain in October and November fell short and caused a failure of crops. In some cases the failure was due to the people, in anticipation of the rain continuing, having planted *kyaukkyi* on the ground which is only suitable for *kaukkyin*.

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The food-supply was sufficient and considerable quantities of grain were exported from Wanwègôn and Taungnyo to the Magwe and Yamèthin districts. For the town population grain has still to be imported from Lower Burma.

Remarks by Commissioner, Eastern Division.

Yamèthin.—The rainfall was very unevenly distributed: 5·63 inches fell in April when the water was wasted and only did damage to the irrigation works that were in course of construction. During the whole year the rain fell much more to the west than to the east, and the rainfall recorded during the year at Pyawbwè was only 22·25 inches. The failure of crops both in Yamèthin and Meiktila occurred chiefly to the east of the district on both sides of the railway line.

CATTLE.

Remarks by Deputy Commissioner, Mandalay.

THERE were not many deaths of cattle reported, but a few deaths occurred in Singu and Kutywa townships, which are due to cow-pox and diarrhœa.

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The number of plough cattle in the district seems from all reports to be insufficient for the area now under cultivation.

Remarks by Deputy Commissioner, Bhamo.

IN Mogaung foot-and-mouth disease was most destructive, about 411 cattle being carried off. The subdivisional officer reports, however, that owing to new importations from Mohnyin the total number has not fallen off as it otherwise would. In Shwegu there were 41 deaths from foot-and-mouth disease and 400 from diarrhœa. In Bhamo there were 23 deaths from foot-and-mouth disease and 100 in Sinkin. Advances are being made to the agricultural population to let them recover.

There has been a serious diminution generally throughout the district of late years in the number of cattle held, and if only some effectual treatment were devised it would be a boon. Copies of a Government pamphlet issued some four years back were distributed, but apparently the treatment prescribed was mainly unsuccessful—of course in many instances of diarrhœa the villagers have only themselves to blame. If they would only cut and stack the paddy stubble as fodder instead of turning their cattle out in the rains to feed on the rank green grass they would probably save many. But the causes of the rise and spread of foot-and-mouth disease are not very apparent, and if a Government expert could visit the district sometimes and discuss the question with the villagers, some good might be done. The provisions of the draft Cattle Disease Regulation were enforced by the universal consent of the villagers as far as practicable.

Remarks by Deputy Commissioner, Katha.

TOWARDS the close of the year a form of cattle-disease called *thut* appeared in Pinlebu and caused 112 deaths. Elsewhere the district has been comparatively free from cattle-disease.

Remarks by Deputy Commissioner, Shwebo.

NINETY-TWO head of cattle died from foot-and-mouth disease during the year. The number of plough cattle is believed to be sufficient, but the long scarcity led to many being sold.

Kanbalu ...	13
Tantabin ...	12
Cantonment ...	67

Remarks by Deputy Commissioner, Ruby Mines.

TWENTY fatal cases of cattle-disease were reported during the year, of which 15 were due to foot-and-mouth disease and the others to rinderpest; otherwise the health of cattle has been good. The plough cattle are not sufficient and advances for purchase will be required for many years to come.

Remarks by Deputy Commissioner, Ye-u.

THE number of cattle reported to have died in the district during the year of anthrax is put down at 222; more than half of this number died at Indaing. The military police loss of cattle was very few.

Remarks by Deputy Commissioner, Sagaing.

THERE were 24 deaths amongst the cattle in Ava subdivision from foot-and-mouth disease. In Sagaing subdivision 20 deaths in the Wachet circle and its neighbourhood were reported, but the prompt measures taken stayed the spread of the disease. There were no deaths in the Myinmu subdivision.

The number of plough cattle in the district is reported to be sufficient. Cattle are increasing rapidly and this district will be, as in former days, one of the sources of supply of cattle.

Remarks by Deputy Commissioner, Lower Chindwin.

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Of the total number (101,518) of plough and breeding cattle, 2,289 were affected by diseases and 296 died, thus giving a death-rate of ·29 per cent. No cases of rinderpest were reported.

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I consider the district is fairly well off for cattle on the whole.

Remarks by Deputy Commissioner, Upper Chindwin.

NO disease among cattle has been reported.

Remarks by Deputy Commissioner, Pakôkku.

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With the exception of Gangaw, the number of plough cattle is sufficient. The stock of cattle is steadily increasing. The price of plough cattle has fallen about 20 per cent.

Remarks by Deputy Commissioner, Minbu.

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The health of cattle is generally good. The hoof disease appeared in the Sidôktaya and Dabwin townships in Môn subdivision early in the year, but in a very slight form. It is reported that the disease was that of the previous years which lingered until beginning of the year under report. Over 2,200 deaths were reported, but these appear principally to have been from natural causes. From some portions of this district (Ngape township) it is reported that the number of bullocks is consequently insufficient for the needs of the cultivators. The number had been enormously diminished by the epidemics prevailing in the years prior to 1891-92, and villagers had not yet been able to replace those they lost.

Remarks by Deputy Commissioner, Magwe.

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In every case as soon as an outbreak of cattle-disease was reported, orders were at once issued for the segregation of the affected cattle, and all precautions recommended in the draft rules for preventing the spread of contagious disease among cattle in Burma were at once adopted. The people cheerfully carried out these instructions, and this no doubt helped in a great measure to check the subsequent spread of the disease. In the month of October there was a sudden outbreak of foot-and-mouth disease in the town of Taungdwingyi, and between the middle of October and the middle of November 197 cattle were affected, but owing to prompt measures taken by the subdivisional officer there was not a single fatal case. The disease was chiefly confined to cattle owned by the natives of India. The services of a veterinary assistant were requisitioned and placed at the disposal of the subdivisional officer and the disease soon disappeared. The total number of cattle affected was 229, out of which only three calves died. Both the subdivisional officer and the veterinary assistant were commended by the Financial Commissioner for their action in this case.

Towards the close of the year cattle-disease again appeared in the Taungdwingyi and Yenangyaung subdivisions. Although this was of a very mild character, it spread over many places. A veterinary assistant was therefore again asked for and has arrived since the close of the year. He has been sent round to advise people generally regarding the treatment of cattle-diseases.

The number of cattle in the district is sufficient for all its requirements. Natmauk, Pin, and Gyokôn are cattle-breeding centres and export a number of cattle to other districts. The decrease in the cattle-thefts has given a stimulus to this export.

Owing to the comparative immunity from cattle-disease and cattle-thefts, the number of cattle in the district is on the increase. The people have almost recovered from the ravages committed by disease in 1889 and 1890, and although owing to the scarcity prevalent last year, large numbers of cattle were sold, the district is regaining its former position as a breeding centre.

Remarks by Deputy Commissioner, Kyaukse.

THE health of cattle has been good, and no deaths from disease have been reported.

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The number of plough cattle is sufficient and is daily increasing as cultivation increases. The Burmese-Mahomedan villages of Salegôn, Letpan, Tabetswè, Palambo, &c., are breeding rapidly, and the people generally are purchasing largely and the price of cattle has risen, good bullocks fetching as much as Rs. 200 per pair and buffaloes Rs. 150 per pair.

Remarks by Deputy Commissioner, Meiktila.

THE health of the cattle has been the most satisfactory feature in the agricultural prospect of the year. In May and June there were a few cases of anthrax, but the disease did not spread. Otherwise the health of cattle has been excellent. As Meiktila is a district the prosperity of which depends almost as much on cattle-breeding as on agriculture, the healthy condition of the cattle has been a considerable factor in modifying the distress due to the failure of crops. Large herds of cattle were taken to Lower Burma for sale during the dry months. The freedom from Kin duties, which in Burmese times would amount to Rs. 10 or Rs. 12 per head on the journey has given a stimulus to this trade. Agricultural distress has also enlarged it. Though it was found that a good many people were parting with their plough bullocks, it was almost always done with the hope of replacing them when required and getting a profit besides. I have not found a single case in which distress compelled any one to sell either plough or other cattle at a less figure than they were worth. I think that distress will have to be very much more acute than it was before there will be any fear of plough cattle being parted with in such quantities as to seriously impair the power of cultivation.

Remarks by Deputy Commissioner, Pyinmana.

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The number of cattle is still insufficient for the requirements of the people, but the cultivators are mostly too poor to purchase for themselves. The advances sanctioned since the close of the year have been eagerly taken up and numbers of applications have been made for advances in excess of the sum available.

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PRICES.

Remarks by Deputy Commissioner, Mandalay.

PRICES for the year under report as compared with the previous year per 100 9-gallon baskets and cotton and salt per 100 viss are given below.

Comparative statement of prices.

District.	PRICE PER 100 9-GALLON BASKETS.														PRICES PER 100 VISS.			
	Rice.		Millet.		Maize.		Pulses.		Oil-seed.		Wheat.		Gram.		Cotton.		Salt.	
	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.
Mandalay ...	392	370	...	...	180	175	170	175	390	400	290	325	200	225	150	150	10	9

Remarks by Deputy Commissioner, Katha.

THE average price of paddy was Rs. 100 and of rice Rs. 372. The prices were highest in the five months from June to October. This was due to the bad harvest of the previous year.

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The price of locally manufactured salt was Rs. 14 and Rs. 12-8-0 per 100 viss respectively, showing a slight decrease as compared with last year.

Remarks by Deputy Commissioner, Shwebo.

Description of article.	Average price per 100 baskets. 1891-92.	1892-93.	Remarks.
	Rs. A. P.	Rs. A. P.	
Rice	366 0 0	383 0 0	
Oil-seed	319 0 0	352 0 0	
Pulses	180 0 0	190 0 0	
Millet	76 0 0	70 0 0	
Cotton	24 0 0	24 8 0	per 100 viss.
Wheat	.....	.....	not procurable.
Salt	8 10 0	8 6 0	per 100 viss.

Remarks by Deputy Commissioner, Ruby Mines.

THE average prices of rice, wheat, Indian-corn, &c., during the year under report as compared with the prices of last year were as follows :—

Name of article.	Prices in 1891-92.	Prices in 1892-93.	Remarks.
	Rs. A. P.	Rs. A. P. to Rs. A. P.	
Rice	825 0 0	860 0 0	per 100 baskets.
Wheat	.....	.....	not available.
Indian-corn	200 0 0	200 0 0 202 0 0	per 100 baskets.
Millet	200 0 0	200 0 0 230 0 0	ditto.
Cotton	2 8 0	2 8 0 3 0 0	per viss.
Oil-seeds	250 0 0	240 0 0	per 100 baskets.
Pulses	200 0 0	200 0 0	ditto.

Remarks by Deputy Commissioner, Ye-u.

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During the year under report rice from April to July 1892 was sold at Rs. 400 per hundred baskets; in August and September owing, doubtless, to the promising appearance of the kaukkyin crops the price gradually fell to Rs. 370, in October to Rs. 350, in November and December 1892 to Rs. 300, to Rs. 230 in January 1893, and in February it was sold at Rs. 200 per hundred baskets, or at an average rate of Rs. 326 per hundred baskets against Rs. 368 of the previous year. The district does not produce much millet and gram and very little wheat, but that wheat can be grown is proved by the villagers near Kyunte north of Tottalot growing it, and it is said that it is of a good quality.

Remarks by Deputy Commissioner, Sagaing.

THE following is the comparative statement of the prices of the agricultural produce for the years 1891-92 and 1892-93 :—

Name of article.	1891-92.	1892-93.	Remarks.
	Rs.	Rs.	
Rice	350	300	per 100 baskets.
Wheat	250	250	ditto.
Indian-corn	5	5	per 100 cops.
Millet	100	90	per 100 baskets.
Cotton	25	25	per 100 viss.
Oil-seed	250	300	per 100 baskets.
Pegyi	180	220	ditto.
Pegya	150	120	ditto.
Gram	170	150	ditto.
Salt	5	10	per 100 viss.

Remarks by Deputy Commissioner, Lower Chindwin.

THE following statement shows the average prices of the chief field crops in 1892-93 as compared with those of the previous year:—

Name of produce.	Price in 1891-92.	Price in 1892-93.	Remarks.
	Rs. A. P.	Rs. A. P.	
Rice	448 8 0	331 3 7	per 100 baskets.
Wheat	197 6 0	240 0 0	ditto.
Jowar (unhusked)	108 0 0	90 5 2	ditto.
Sessamum	361 15 0	383 11 9	ditto.
Pègya	146 0 0	131 3 5	ditto.
Gram	160 8 0	179 2 8	ditto.
Sadawpè	223 15 0	177 3 6	ditto.
Cotton (cleaned)	Not sold	100 0 0	per 100 viss.
Salt	12 15 10	12 8 3	ditto.

Remarks by Deputy Commissioner, Upper Chindwin.

Paddy.

	1891-92. Rs.	1892-93. Rs.
Kindat	65 to 140	55 to 85
Mingin	80 to 145	60 to 110
Taungdwin	70 to 125	60 to 95
Legayaing	60 to 100	50 to 100
Balet	65 to 145	60 to 85
Kalemyo	60 to 104	60 to 100

Rice.

	1891-92. Rs.	1892-93. Rs.
Kindat	472	250 to 350
Mingin	487	275 to 375
Taungdwin	433	225 to 300
Legayaing	487	350 to 450
Balet	428	250 to 325
Kalemyo	420	250 to 300

Other products.

	Rs.
Cotton (clean)	30 per 100 viss.
Oil-seed	400 per 100 baskets.
Pulses	300 ditto.
Salt	13 per 100 viss.

Remarks by Deputy Commissioner, Pakôkku.

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Wheat is grown in small quantities in the Pakôkku subdivision. The price shown is not the market rate, because the produce has not as yet been brought for sale at the market, but bought up by Indian contractors at wholesale rates direct from cultivators.

Remarks by Deputy Commissioner, Magwe.

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The prices in most cases except salt have fallen considerably. This was only to be expected. The prices last year had risen owing to the failure of rains, whereas during the year under report, there was a comparatively good harvest. Although the price of salt has increased, the increase is not considerable and in fact about the average price of the last five or six years.

Remarks by Deputy Commissioner, Kyauksè.

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The cultivation of wheat and barley has been rapidly increasing, a ready market being found for it in Mandalay with the army and military police contractors.

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The cultivation of sugarcane is also on the increase, and an enterprising Burman has started a sugar manufactory near Singaing, which proves to be a very remunerative investment.

Remarks by Deputy Commissioner, Meiktila.

PADDY and rice averaged slightly higher than in the previous year. The imports by rail steadied the prices and there was no marked fall till January, when the new crop

came into the market at the end of the year. Lower Burma paddy was procurable at Rs. 106 and rice at Rs. 300 per hundred baskets in the railway towns. The price of jowar rose owing to the poor crops and to the fact that there is no import by rail of this grain. Price of other food-grains calls for no comment.

During the repeated years of distress some people have turned their attention to wheat. It was grown chiefly near the Meiktila Lake and in some villages near Thabyewa, though it is also occasionally found in small patches in other parts of the district. Though a considerable quantity of it was lost this year owing to the excessive drought and the inability to get water for irrigation purposes, yet the total outturn was not less than 2,000 baskets. I think this industry has now taken a firm root in this district.

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THATHAMEDA.

Remarks by Deputy Commissioner, Mandalay.

I MYSELF believe that the thathameda-tax is only deemed an oppressive and unsuitable one because it is not in all cases equitably applied. It is under the present system too much in the hands of thugyis and thamadis who can be just or not as they please, and check is difficult. That the thathameda system can be worked in a manner which will throw a good deal, but not all, the responsibility, as is practically the case now, on the thamadis, there can I think be no doubt, and that suggested by the Settlement Officer of classification of calling as traders and professions with rates for each class seems a way out of the difficulty.

Remarks by Deputy Commissioner, Meiktila.

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It is difficult to explain the increase. The people were certainly not in better circumstances during the year under report than in the previous year. In such an enquiry in a district where accurate areas of land under cultivation are not obtainable and where consequently action has to be taken on information of a very vague character, there may be considerable difference due to the individual opinions of the officers holding the enquiry. I am of opinion also that in the former year the rates followed rather too closely, an arithmetical calculation of profit, the main basis of which was the statement of the cultivators themselves.

I think this led to the rates being cramped and to an unnecessary loss of revenue in many cases. * * * *

Remarks by Commissioner, Eastern Division.

Kyaukse.—Many families from Shwebo and Meiktila have now permanently settled in Kyauksè. The improvement of the canals has brought water to lands which had not been irrigated for 60 or 80 years and is thus enabling new settlers to take up lands and remain permanently in the district.

Meiktila.—It seems to me that the explanation of the increase of thathameda is a simple one. In the previous year the crops failed over the whole of the Meiktila division whence in the present year they only failed in the eastern portion of the district. Although the Wundwin subdivision was able to pay less than in the previous year the other townships of the district will be able to pay more.

COLLECTION OF LAND REVENUE.

Remarks by Deputy Commissioner, Mandalay.

THE revenue collections are made by 7 myothugyis and 242 ywathugyis. The myothugyis draw on an average Rs. 612 per annum as commission on collections; whilst the average commission of a ywathugyi is Rs. 144 per annum. The average number of villages in each circle was three.

Remarks by Deputy Commissioner, Katha.

THERE were in all 65 myothugyis and 171 thugyis, of whom one myothugyi and 25 thugyis were transferred to the Ruby Mines district in January last. The average number of villages in each circle was 10. The amount of commission drawn up to 31st March was Rs. 16,377-12-4, of which Rs. 3,600-14-0 represented arrears on account of collections in 1891-92, the payment of which was withheld on account of the delay in clearing off outstandings. The average commission received by each myothugyi or thugyi was Rs. 69. The commission due on the collections up to 31st March amounts to Rs. 39,406-13-9 and the average each thugyi should receive is Rs. 167.

Remarks by Deputy Commissioner, Shwebo.

THERE are 12 myothugyis and 268 ywathugyis in the district. The average number of villages under each myothugyi is 13·33 and ywathugyi 1·34.

The amount of commission drawn by thugyis was Rs. 11,402.

The average commission of each myothugyi was Rs. 296 and of each ywathugyi Rs. 29.

Remarks by Deputy Commissioner, Ruby Mines.

THE number of myothugyis, ywathugyis, avd ywagaungs during the year under report was as follows:—

(1) Myothugyi—Nil, as the myothugyiships have been broken up into ywathugyisnips.
(2) Ywathugyis 107
(3) Ywagaungs 150

The total commission earned by the ywathugyis up to the 31st March 1893 was Rs. 3,396, or an average of Rs. 31·73. The average number of villages in each ywathugyi's circle is 1·40.

Remarks by Deputy Commissioner, Ye-u.

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The largest amount paid as commission in this district was drawn by the thugyi of Ywathitkyi in Shwegyin township, Rs. 592-3-3, while the Nabèhla thugyi in the Mayagôn township drew the smallest commission, namely, Rs. 5 only. There are altogether 240 thugyis and 2 ayatôks in this district at present and the average commission drawn by each is Rs. 80-12-2.

Remarks by Deputy Commissioner, Sagaing.

THERE were 13 myothugyis and 186 thugyis. The average number of villages in each circle was 3. The amount of commission drawn by thugyis was Rs. 51,901 and the average commission each myothugyi or thugyi received was Rs. 260.

Remarks by Deputy Commissioner, Lower Chindwin.

THERE were 251 circles (including Gyaungôkship of Seywa-gyaung specially sanctioned) and one gyaungôk and 250 thugyis during the year as compared with 244 circles and 244 thugyis in the previous year.

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There are 998 villages under these circles or an average of 4·57 villages under each thugyi. The total amount of commission paid to all the thugyis during the year was Rs. 41,733-14-8 and the average commission of each thugyi amounted to Rs. 166-4-3.

Remarks by Deputy Commissioner, Upper Chindwin.

THE revenue is collected by 15 myothugyis, tamôns, or shwehmus and 310 ywathugyis, having 1 to 8 villages under each. The average commission enjoyed was Rs. 80, being 10 per cent. of the collections.

Remarks by Deputy Commissioner, Thayêtmyo.

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There are altogether 126 ywathugyis, of whom 92 are under taikthugyis and receive 5 per cent. commission on collections. The remaining 34 ywathugyis are independent, they make their own collections, and receive 10 per cent. commission. The total commission drawn by thugyis and ywathugyis amounted to Rs. 9,733, of which Rs. 7,807 was drawn by the 31 taikthugyis (inclusive of the 5 per cent. paid by them to ywathugyis under them). Rupees 1,926 commission was drawn by the 34 independent ywathugyis.

The average commission then of each of the taikthugyis was Rs. 252 including the 5 percentage paid by them to their ywathugyis. The average commission of each of the 34 ywathugyis who draw 10 per cent. commission was Rs. 57.

PROCESS FOR COLLECTION OF LAND REVENUE.

Remarks by Deputy Commissioner, Mandalay.

THERE were 1,047 coercive processes issued for arrest as against 1,209 in the year previous. One defaulter was imprisoned. In four cases the moveable property of defaulters were sold and in ten cases the land resumed.

Remarks by Deputy Commissioner, Katha.

THERE was a considerable increase in the number of processes issued as compared with last year. The number of processes issued was 50, but in no case was the defaulter imprisoned or immoveable property sold. Moveable property was sold in four cases.

Remarks by Deputy Commissioner, Shwébo.

ONE hundred and fifteen coercive processes were issued for the recovery of outstanding revenue under Chapter III of the rules under the Upper Burma Land and Revenue Regulation; only one defaulter was imprisoned. Moveable property was sold; no defaulters' land sold.

Remarks by Deputy Commissioner, Ruby Mines.

THE total number of processes issued during the year under report was 32. No warrants of arrest were made, the defaulters paying up the amount of their arrears immediately and no further steps being required. No moveable property or land was sold.

Remarks by Deputy Commissioner, Ye-u.

THREE processes for the recovery of thathameda-tax were issued in Ye-u town under Chapter 18 of the rules under the Upper Burma Land and Revenue Regulation of 1889, and only in one case the defaulter's moveable property consisting of one bullock was attached and sold by the Collector of Ye-u. None were imprisoned for non-payment of revenue.

Remarks by Deputy Commissioner, Sagaing.

OUT of a total number of 67 persons against whom coercive processes were issued 53 paid up before further steps were taken against them, 12 suffered arrest, of whom 10 eventually paid up, and the remaining 2 were imprisoned for one month each. The moveable property of five persons was attached and sold.

Remarks by Deputy Commissioner, Lower Chindwin.

SUMMONSES were served on 96 persons who failed to pay up thathameda-tax on due dates, but as they promptly paid the tax on receipt of the summonses none were imprisoned nor was their moveable and immoveable property sold for the recovery of the revenue.

Remarks by Deputy Commissioner, Upper Chindwin.

TWENTY-FOUR coercive processes were issued during the year and 24 arrests were made. No defaulters were imprisoned and no moveable or immoveable property sold for recovery of revenue.

Remarks by Deputy Commissioner, Pakôkku.

THREE hundred and thirty-one coercive processes were issued during the year and 6 arrests were made. There was no necessity for imprisoning defaulters as they paid up the revenue on issue of process. In no case was the property or land of a defaulter sold.

Remarks by Deputy Commissioner, Magwe.

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The number of processes has much increased compared with the number in the previous years. The increase is mainly due to the arrears of revenue for the year 1891-92. The people had left the district when the tax was collected and when on their return it was demanded from them it was very difficult to get them to pay it.

Remarks by Deputy Commissioner, Kyauksè.

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No defaulters were imprisoned nor was any moveable property or land sold, the defaulters generally paying up on the issue of process.

Remarks by Commissioner, Eastern Division.

Kyauksè.—The decrease in the number of processes is satisfactory, but it should be possible to effect a further decrease.

STATE LANDS.

Remarks by Deputy Commissioner, Bhamo.

* * * * *

All land in the district is practically State land, and the whole of the land of the district was declared such last year under the provisions of section 24 (*e*) of the Upper Burma Land and Revenue Regulation. In December last 66 petitions were received from the villagers of Paukkôn, Kuntha, Myenu, Aleyat, and Thadigôn, claiming certain lands as boba-

baing, but there were no officers to go into these cases when the columns are out in the open season, and now the country is simply a big lake. These petitions were presented long after the time limit prescribed in Deputy Commissioner's proclamation of the year before (which was duly notified in each village). Mr. J. M. T. George when acting as Deputy Commissioner in October 1892 entertained the following claims (as per list below). Thus setting a precedent for the re-opening of the whole question. The system of land tenure here is peculiar, and it is doubtful whether Mr. George's decisions will not require reconsideration.

Case No.	*Acreage.*	*Held to be.*
109	5·5057	Damaugya land
108	0·1411	Ditto.
14	2·4685	Ditto.
10	6·8777	Bobabaing land.
110	3·4287	Ditto.
13	0·3101	Damaugya land.
111	2·7553	Bobabaing land.
111	3·2983	Ditto.
111	2·6747	Ditto.
Besides the above there were cases		13 14 15 16

at Shwegu, where it was held the land was not bobabaing but thugyisa.

Remarks by Deputy Commissioner, Katha.

ALL the lands in the district are treated as State lands with the exception of lands held by certain old Burmese officials. Last year the assessment of kyaukkyi-tax was made at 20 per cent. of the outturn except in the old Wuntho State, where the rate was 25 per cent. Before the rolls were prepared, the Chief Commisssioner reduced the rate in 35 circles of the old Wuntho State from 25 to 12½ per cent. This caused discontent in the adjoining circles and orders were subsequently received sanctioning a uniform rate of 12½ per cent. all over the district. The order was received too late to allow the alteration to take effect this year. The magin-tax is levied at the rate of 10 per cent. on the outturn.

* * * * *

The scale according to which the rent in kind is converted into a money rent was carefully revised during the year. It varies for each township and each kind of crop.

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No lands were declared to be State during the year.

Remarks by Deputy Commissioner, Shwebo.

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The revenue on State lands was collected on the principle traditionally followed in this district, namely, of a quarter share of the produce converted into money at a rate fixed for the year by the Deputy Commissioner having regard to the market rate.

* * * * *

During the year 5·48 acres were declared State under section 24 of the Upper Burma Land and Revenue Regulation.

The area is unknown.

State lands tax—(Rent of State land.)

	Rs.
The demand in 1891-92 was	5,732
The demand in 1892-93 was	7,094

including Rs. 52 on account of the previous year, an increase due to the circles of Pintha and South Ngasin transferred from Katha. It was believed that the land in these circles was all State, and as they had been almost wholly laid waste and were now coming under cultivation again, all this cultivation was assessed to land revenue. The occupiers protested against assessment to State land-tax, but paid on the understanding that it would be refunded when the ownership of the land should be settled.

Remarks by Deputy Commissioner, Ruby Mines.

(*a*) All land in this district, whether State or private, pays land-tax, and lists as complete as possible have been made of all such land. The State land has nearly all been surveyed. The revenue on State land is assessed at one-fourth of the produce. The latter has been fixed at certain amounts for certain tracts. The Government share is commuted into money at the rate of Re. 1 per basket in Twinngè township and Rs. 1-8-0 to Rs. 1-12-0 in the Mogôk township. The cost of collection is 10 per cent. commission on the realizations paid to the thugyis.

(*b*) No lands were declared to be State land.

Remarks by Deputy Commissioner, Ye-u.

THE revenue demand under this head during the year 1892-93 is Rs. 5,081-10-2 against Rs. 28-1-11 of the previous year. The whole of this amount was collected with the exception of Rs. 16-6-8.

* * * * *

The total area of State lands is 4,543·28 acres, of which 4,069·15 acres was declared State during the year under report.

The cultivation of State lands does not seem to be very popular in this district, and I am informed that such was also the case in the Burmese time. I entertain hopes of being able to get people to cultivate some this year.

Remarks by Deputy Commissioner, Sagaing.

ONE-FOURTH of the produce was collected on all State lands of which a register is kept up.

* * * * *

The area of land declared State was 4,036 acres.

Remarks by Deputy Commissioner, Lower Chindwin.

THE area of State lands in this district as ascertained up to the end of the year is 4,606·56 acres approximately. There is an increase of 69·47 acres over the figures of the previous year.

* * * * *

The income from State land rent increased from Rs. 3,077-1-11 in 1891-92 to Rs. 6,716-14-4 in 1892-93.

* * * * *

There has been no change in the principle of collecting revenue on State land. It still remains at one-third of the produce.

Remarks by Deputy Commissioner, Upper Chindwin.

NO land was declared State during the year. The revenue of State lands is assessed at one quarter of the produce throughout the district except in Kalèmyo, where the people have suffered very seriously not only from the Chin rising, but also from having to provide transport for operations in the Chin hills.

The assessment there is the same as the year previous, namely, 10 per cent.

* * * * *

There has been an enormous increase in the demand under this head from Rs. 11,015 in 1891-92 to Rs. 39,767 in 1892-93. The increase is due to more careful supervision and an excellent harvest.

Remarks by Deputy Coimmissioner, Myingyan.

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During the year under report the District and Assistant Surveyors surveyed 21,862 acres of State land. The assessment-rolls are being prepared by the district surveyor, but the collections will fall into 1893-94.

The principle on which State lands are assessed to revenue is that the State shall take one-fourth share of the gross produce for kônayadaw and for kyunayadaw according to the area and description of crop grown.

Remarks by Deputy Commissioner, Pakôkku.

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In 82 cases land has been declared State land under section 24 (1) of the Upper Burma Land and Revenue Regulation, but all the plots declared to belong to the State have not been surveyed. The total average of these plots comes to, roughly calculated, 1,755 acres.

Remarks by Deputy Commissioner, Minbu.

THE State lands in the district are rented out at rates fixed by the Collector, generally a quarter of the gross outturn is taken. The money value of the Government share is taken at the rate current at the harvest time. When cultivators could not work at fixed rate, the gross outturn is checked by the township officer. This was done in six circles of Tagu township, and the assessment-rolls were checked by the township officer. All assessment-rolls as they are received in the Revenue office are compared with the Royal Land Register and with those for the previous years. Assessment-rolls of kyun or island cultivation were checked by the subdivisional officers and township officers.

A register is maintained containing all known State lands in the district, but the areas entered are still estimates. No accurate areas can be given until the lands are pro-

perly surveyed. This is now being done by the Settlement Survey Department. The register is yearly checked with the assessment-rolls. The mode of assessment is the same as in the previous years, taking a certain per cent. on the gross outturn according to old customs.

Remarks by Deputy Commissioner, Magwe.

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In the light of the recent ruling of the Chief Commissioner regarding the tenure of thugyisa lands, the area of State lands will not show such an increase in future years as would otherwise have been the case. It has been the custom hitherto to declare all thugyisa lands as the property of the State. To find out thugyisa land is comparatively easy, as persons who wish to work the lands themselves, and who have a grudge against the thugyi, pretty readily come forward to say a certain piece of land is thugyisa. An enquiry was held, and if the assertion was proved to be true, the land was at once declared State. Now, however, this is altered, and to find out what are indeed State lands irrespective of thugyisa lands is a longer and more difficult matter. There is no doubt that a considerable area of State lands still lies undiscovered.

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The rates of assessment of kyun revenue were fixed after a very careful inquiry by the Deputy Commissioner himself. The kyuns under cultivation are actually surveyed every year by the district surveyor or an extra surveyor, and then the revenue is assessed at the sanctioned rates per acre. In this way the assessment of kyuns is not left entirely to the mercy of the thugyis, and the Government gets the revenue as a whole, the thugyis distributing the total amount due from the kyuns over the various cultivators. This year, 1893-94, a different system has been inaugurated whereby the surveyor surveys each holding separately, and a separate demand is prepared for each cultivator. The man thus knows exactly what he is to pay, and it is not left to the thugyi to get more or less out of him as he likes.

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Remarks by Deputy Commissioner, Thayetmyo.

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The area of State or Royal lands is approximately 1,233 acres. Nothing was realized in the way of rent in the year under report. Last year Rs. 74 were realized as rent, but the area for which this rent was realized was made over on claim and proof of its being private lands.

IRRIGATION.

Remarks by Deputy Commissioner, Mandalay.

THE statement below shows the area irrigated from each of the following irrigation works in this district for 1892-93:—

Work.	Private land.
	Acres.
Shwetaw chaung	6,720·69
Nanda lake	364·62
Aungbinle	1,024·83
Total ...	8,110·14

The water-rate was assessed on private irrigated lands only and collections amounted to Rs. 5,691, of which Rs. 736 was remitted as having been incorrectly assessed on private unirrigated land. The decrease is chiefly due to drought in consequence of which less water was available for irrigation.

Remarks by Deputy Commissioner, Katha.

NO revenue is directly derived from the irrigation works in the district. The Daungyu Irrigation system in Wuntho is a very valuable one and capable of considerable extension, but no money has been spent on it by Government. The Subdivisional Officer, Kawlin, is preparing a report on the subject and it will then be seen whether it would be advisable to have the system looked after by the Public Works Department.

Remarks by Deputy Commissioner, Shwebo.

DURING the year Rs. 1,61,848 was spent on irrigation works. The area actually irrigated was 2,204 acres, the amount of revenue derived Rs. 2,480.

Remarks by Deputy Commissioner, Ye-u.

DURING the year under report repairs to the Tazè, Leindaw, and Tabayin tanks were carried out by the Public Works Department as the bunds, &c., were in a bad state at a cost of Rs. 10,000. The repairs of the Kabaungya tank also was begun by Civil agency at a cost of Rs. 500, which is being met from the District Fund. Rupees 2,108-2-0 was demanded as Irrigation-tax and Rs. 1,722-10-0 was collected, the balance Rs. 105-8-0 amount assessed on Tabayin tank was not collected, and Rs. 280 part assessment on Letsegan tank was remitted by the Commissioner, Central Division, in his Revenue Department letter No. 552-6R., dated the 9th March 1893, as the people did not derive much benefit from the Letsegan dam which has fallen into disrepair.

Remarks by Deputy Commissioner, Lower Chindwin.

A SUM of Rs. 2,907-14-7 was spent on Budalin tank during the year. The former is now in working order and water will be given from it in the forthcoming irrigation season.

Remarks by Deputy Commissioner, Myingyan.

NO new irrigation works were commenced during 1892-93. The Pyugan tank irrigated 952·19 acres of land and so far has turned out a success. The total amount spent on it up to date was Rs. 19,694. It is looked after by the Public Works Department.

Remarks by Deputy Commissioner, Minbu.

THERE are several irrigation works in the district, the principal of which are the Sagu Sedaw in the Minbu subdivision, the Myaungmadaw, Myaungthit, Mingala, Thayetchin, Kaing, Nwetanie, and Thadunwa.

Reports have been submitted from time to time regarding those irrigation works. Money is collected from the cultivators and expended in maintaining each system. A statement showing receipts and expenditure on each canal according to the Treasury accounts is attached. There was no serious breach during the year of any of the canals. There are smaller systems of which Government does not keep accounts. They remain in good order.

Remarks by Deputy Commissioner, Magwe.

* * * * * The palm bund withstood the rains of 1891-92 and conferred a great benefit on the cultivators in that year of scarcity. The area watered by it in 1891-92 was 616·22 acres, and water-rate was levied at one-tenth of the produce. This amounted to Rs. 2,750-8-9 which was collected during the year under report. This year, 1892-93, the bund was not repaired in time for it to be of any advantage to cultivators as the repairs made did not stand and no paddy-lands were worked from the Palin dam. Consequently water-rate was not levied. Another effort was, however, instituted to make the dam a success, and the Executive Engineer was accordingly asked for his opinion. He personally visited the spot in February last and in consultation with the subdivisional officer, sèdaings, and lugyis prepared an estimate of the probable cost of erecting a "that sè" which, he considers, will be serviceable for two or more years. This roughly amounted to Rs. 3,000. He did not propose to touch the work which after costing so much money finally failed, but he proposed constructing a new weir at a point lower down. The estimate has been sanctioned and a sum of Rs. 1,000 was spent on it in March last. The remainder will be spent during the current year. If the work will stand this year, as is hoped it will do, a large tract of land will be watered by it and water-rate will be levied.

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* * * Another project, named the tegyi sè, on the Sunchaung, was strongly recommended by the subdivisional officer and inspected by the Executive Engineer during the year. This *se* used to water some of the finest paddy-producing land in Taungdwingyi. An enormous tract of land was watered by it. The accounts of the outturn of crop of the year before the annexation show the outturn to be over 60,000 baskets of paddy. The people were most anxious for the reconstruction of the work and had even agreed among themselves to contribute 20 per cent. of their crops to a contractor of their own selection. But as a similar application was refused last year the work was undertaken by the Government and an estimate framed by the Executive Engineer. This has been sanctioned. A sum of Rs. 1,000 was spent on the work and a further sum of Rs. 2,000 will be spent this year.

The survey of the Waba tanks in the Pin township was also sanctioned, but nothing appears to have been done in connection with this work. As stated in the last report, sanction to the formation of a company for the purpose of repairing the Gôndan weir and canals and the Kinmundaung canals in the Sathwa township was refused and it was proposed that Government should take the works in hand and efforts should be made to complete them before the rains. No attempt has been made, however, to carry out these works, although the rains of the second year since then have now well set in.

As already reported there are various important irrigation projects in this district, especially in the Taungdwingyi subdivision. At present the cultivators try to maintain some of the old works in accordance with their antiquated methods, but their attempts generally prove failures. If these works were properly kept up they would in all probability keep the district beyond the reach of famine. The people are most anxious to renew their irrigation works in any possible form and would cheerfully pay water-rate as an insurance against famine. I have already received applications largely signed from the Sathwa township asking that Government might allow the Sathwa Myoôk, who is a man of much influence, to carry out repairs to certain irrigation works named. While encouraging Burmans to carry out works themselves such works do not do any permanent good, so imperfectly and unscientifically are they carried out. It is therefore very imperative that something should be done to meet the wants of this district in this respect.

Its needs have been repeatedly pointed out and applications made for the deputation of a special Engineer to work out the various schemes. But nothing has been done as the formation of a special irrigation circle for Upper Burma was pending. This special irrigation circle has now been formed, and I hope the needs of this district will be carefully examined.

Remarks by Commissioner, Southern Division.

Minbu.—I think it is very desirable that the irrigation works of the district should be put on a proper footing. I consider that the present system of the Myoôk and a lot of *osas*, &c., looking after the work is bad. That work should be carried on more in the way it is in Kyauksè district.

The Public Works Department should help with their advice and supervision. As far as I can see there is no immediate necessity for any extravagant scheme based on modern English ideas of irrigation work. The existing works can be kept up in the Burmese method. Improvements will no doubt suggest themselves here and there, and these can be made. At the same time what is wanted is good work and good materials, and good supervision to see that good work and materials are put in. Many petty irrigation works wanting only a little repair exist and district officers cannot, I think, do better than to turn their attention and any spare money they have to taking them in hand.

Magwe.—There are one or two things (however) that are very palpable. They are:—

(1) the want of some special officer to look after irrigation works;

(2) the planting of some trees on the roads, &c., and the encouragement of orchard (garden) cultivation.

As regards the remarks of the Deputy Commissioner regarding irrigation works, my opinion is that the Burmese method of working, if only properly carried out, good workmanship and materials being supplied, is good enough for our present wants; and it is better in every respect to make the attempt now than to wait till Government will be in a position to expend large sums on these works in a manner which probably more commends itself to the Public Works Department.

Remarks by Deputy Commissioner, Thayetmyo.

THERE were no irrigation works carried out during the year under report. The proposals alluded to in the previous year's report under Irrigation were submitted and a detailed survey is now being made by a Public Works Departmental officer of some of these schemes under orders of the local Government.

AGRICULTURAL ADVANCES.

Remarks by Deputy Commissioner, Mandalay.

DURING the year Rs. 8,731 were advanced to agriculturists for cattle and seed, and the amount outstanding on 31st March 1893, including previous year's balance, is Rs. 12,112. Some of the cultivators who took advances in the previous year paid up in full and others are paying by instalments. No undue pressure has been put to recover the advances. These advances have been much appreciated and have helped to encourage the cultivation of wheat. The area under cultivation though not large is three times greater, that is, about 1,550 acres against 500 acres of the year previous; and I expect to see a much larger area under cultivation next year. Wheat has been chiefly cultivated in the Lamaing township. In granting leases I make it a condition that half the land, if suitable to wheat, shall be so cultivated. I find that there is always a ready acquiescence in this.

Remarks by Deputy Commissioner, Bhamo.

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That the advances were appreciated and did good is shown by the increasing desire of the people to get them and by the prompt way in which repayments were made.

Remarks by Deputy Commissioner, Shwebo.

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The recovery of the remaining principal, namely, Rs. 38,083, was postponed owing to the successive bad seasons and failures of crops. It is expected that these advances will be recovered within the year 1893-94, if the season is favourable The people, however, have a good deal of leeway to make up. They are believed to have derived considerable benefit from the advances in many cases, especially on seed advances.

Remarks by Deputy Commissioner, Ye-u.

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Rupees 32,000 was also disbursed to agriculturists to purchase seed-paddy. It may be as well to mention that there is every reason to believe that the people of the district were genuinely grateful to the Government for establishing relief works and granting advances for the purchase of paddy-seed. Often and often have Burmans extolled the generosity of Government in my presence and admitted in a very pleasing and gratifying manner that no one should grudge to pay their thathameda revenue after all Government had done for the poor.

Remarks by Deputy Commissioner, Pakôkku.

RUPEES 8,500 for the purchase of cattle and Rs. 7,190 for seed-grains were advanced to cultivators during the year on the usual terms at 6¼ per cent. per annum. Rupees 15,379 were recovered during the year on account of advances in previous years; the amount of advances outstanding on the 31st March 1893 was Rs. 16,798. The advances have been beneficial, and the extension of the time of repayment to two years in some cases has been gratefully accepted.

Remarks by Deputy Commissioner, Magwe.

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On the whole the advances may be said to have done some good. There were a few cases in which thugyis misappropriated money given out for advances to their villagers; in some cases, also, the security offered was false; and there were some cases in which the surety took half the amount advanced and the person for whom he was surety took the other half. There were two cases, the subdivisional officer reports, in which the advance for the purchase of seed-grain was spent in two hours,—in one case in paying debts, and in the other in buying a *puso*.

I deprecate the regular giving of these advances which the people come to look upon as a right. If they are given out too freely they tend to sap the thriftiness of the people who are already too much inclined to let things take their course.

Remarks by Commissioner, Southern Division.

Minbu.—I doubt that advances do much good and would recommend their being given out with very great care. They are likely to do harm with such a happy-go-lucky people as the Burmese.

Magwe.—I agree thoroughly with the Deputy Commissioner's remarks regarding agricultural advances. Great care and discrimination is necessary, for otherwise they will do very great harm instead of good.

Remarks by Deputy Commissioner, Meiktila.

* * * * *

Fresh advances were made during the year amounting to Rs. 31,821-5-0 and repayments during the year amounted to Rs. 63,498-15-3, leaving a closing balance outstanding on 31st March 1893 of Rs. 74,186-2-9. The amount was given out in sums of Rs. 5 and Rs. 10 to buy seed and to prevent cattle sales. I question whether a sum of Rs. 30,000 given out in this way among a scarcity-affected population of 150,000 can do much real good, while it certainly gives a great deal of trouble in distribution and collection.

Remarks by Deputy Commissioner, Pyinmana.

NO advances were given for the season under report. Rupees 24,132, which had been advanced in previous years, was outstanding at the commencement of this year as it had

been necessary to grant an extension of time for repayment owing to failure of crops. Of this Rs. 16,202 was collected with interest at 6¼ per cent. during the year and the balance, Rs. 7,930, will be recovered this month.

* * * * * *

The advances are eagerly sought after as much land formerly cultivated is lying waste for want of cattle, and they have been given out on good security. * * *

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Remarks by Commissioner, Eastern Division.

Meiktila.—I think there cannot be the slightest doubt that the advances did considerable good in enabling the people to raise a crop which they would otherwise not have been able to sow. The advances no doubt give trouble to the Deputy Commissioner, but this can hardly be taken into account considering the good they do.

REVENUE WORK.

Remarks by Deputy Commissioner, Mandalay.

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The subdivisional officers frequently checked the thathameda returns when on tour.

Remarks by Deputy Commissioner, Katha.

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Mr. des Vœux, Subdivisional Officer, Kawlin, and Mr. Skinner, Subdivisional Officer, Katha, were active in checking thathameda-rolls and sent in large supplementary assessments. Mr. Long, Subdivisional Officer, Mansè, deserves credit for collecting his revenue in full before the end of the year.

Remarks by Deputy Commissioner, Shwebo.

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The following are the number of villages checked by each officer:—

	Villages.
By Deputy Commissioner	65
By Subdivisional Officer, Shwebo	43
By Subdivisional Officer, Kambalu	116
By Subdivisional Officer, Shainmaga	99

Remarks by Deputy Commissioner, Ruby Mines.

THE thathameda-rolls were checked by the subdivisional officers, township officers, and the Deputy Commissioner on tour. The Deputy Commissioner checked the thathameda returns of six circles and the rest of the circles were checked by the subdivisional officers and the township officers. Every circle in the district was checked.

Remarks by Deputy Commissioner, Ye-u.

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The following is a list of officers and the number of villages checked by each subdivisional officer; Tabayin 53 villages in Tabayin Myoma, Kyi and Mindeguthwethauks:—

	Villages.
Ye-u Myoôk	136
Ye-u Akunwun	39
Shwegyin Myoôk	213
Taze Myoôk	127
Indaing Myoôk...	64

* * * * *

and I may here mention that the first township officer from whom the entire demand of thathameda from his township was received was the Shwegyin Myoôk Maung Po Sein whose collections were received at headquarters on the 12th January 1893.

Remarks by Deputy Commissioner, Sagaing.

* * * * *

Thathameda returns and revenue assessments of State lands were checked by the following officers:—

(*a*) Deputy Commissioner, a few villages in each subdivision.
(*b*) Subdivisional Officer, Sagaing, 15 per cent. in each township.
Subdivisional Officer, Myotha, 55 circles out of 59 in the subdivision.
Subdivisional Officer, Myinmu, 10 per cent. of what township officers checked in circles
(*c*) Township Officers.—All circles in their respective townships.

Remarks by Deputy Commissioner, Lower Chindwin.

NEARLY all the thathameda returns and revenue assessments of State lands were checked by the subdivisional and township officers under the supervision of the Deputy Commissioner. In consequence of this careful check of returns thathameda and State land revenue have largely increased during the year under report.

Remarks by Deputy Commissioner, Upper Chindwin.

THE rolls under every head of revenue were carefully checked by township and subdivisional officers in accordance with orders and to this cause is largely due the increase in all branches.

Remarks by Deputy Commissioner, Myingyan.

THE thathameda returns and revenue assessment-rolls of State land were checked by the township officers and subdivisional officers as follows:—

		Circles.
1.	Subdivisional Officer, Myingyan	20
2.	Myoôk, Myingyan	46
3.	Myoôk, Natogyi	30
4.	Myoôk, Taungtha	20
5.	Myoôk, Tanaungdaing	15
6.	Subdivisional Officer, Kyaukpadaung	33
7.	Myoôk, Kyaukpadaung	7
8.	Myoôk, Sattein	12
9.	Subdivisional Officer, Pagan	1
10.	Myoôk, Pagan	30
11.	Myoôk, Sale	27

Remarks by Deputy Commissioner, Pakôkku.

THE thathameda and State land assessment-rolls were checked by the township and subdivisional officers. In the Yawdwin subdivision the rolls were checked by the township and subdivisional officer. In the Gangaw subdivision 15 circles were checked by the subdivisional officer and 43 circles by the township officer. Pauk Subdivisional Officer checked 15 per cent. of the rolls, the Pilin Myoôk checked all the circles in his township, and the Pauk Myoôk check two-thirds of the circles in his township.

The Township Officers of Yesagyo, Myaing, and Seikpyu checked all the circles in their townships, and the Township Officer, Pakôkku, almost all in his township.

Remarks by Deputy Commissioner, Minbu.

THE thathameda-rolls were checked by Myoôks, Subdivisional Officers, and the Deputy Commissioner.

The following is a statement showing, as far as I can, the number of circles checked:—

Serial No.	Thathameda-rolls checked by	Number of rolls.	Remarks.
1	Subdivisional Officer, Minbu	6	
2	Myoôk of Sagu	6	
3	Myoôk of Ngape	6	
4	Subdivisional Officer, Salin	...	
5	Myoôk of Salin	10	
6	Myoôk of Kyabin	16	
7	Subdivisional Officer, Môn	3	
8	Myoôk of Legaing	11	
9	Myoôk of Sidôktaya	9	
10	Myoôk of Dabwin	13	
	Total ...	80	

My predecessor appears to have checked several circles in the Salin and Môn subdivisions, but there is no record to show how many circles were checked. The same remarks apply to the Subdivisional Officer, Salin.

Remarks by Deputy Commissioner, Magwe.

THE thathameda assessment-rolls were checked as follows:—

	Circles.
By the Deputy Commissioner	...
By the Subdivisional Officer, Yenanggyaung ...	16
By the Subdivisional Officer, Taungdwingyi ...	9
By the Subdivisional Officer, Natmauk	39
By the Township Officers every circle in their respective charges.	

It will thus be seen that the duty of checking the thathameda-rolls has been thoroughly performed by the township officers and subdivisional officers. In some cases, some officers have perhaps been over-zealous in including houses and in unduly subdividing families, but the thathameda is a very difficult tax to collect equitably and without a certain amount of murmuring, and in some cases the checking has led to double entries. The proper duty of the checking officer is to recommend for remission as well as to assess new houses.

Remarks by Deputy Commissioner, Kyauksè.

THE thathameda returns and revenue assessment-rolls on being submitted by the thugyis are all checked in the akunwun's office by the akunwun. When these rolls are returned by the akunwun they are checked by township officers, the subdivisional officers, and by the Deputy Commissioner. The following table shows the work done by the different officers in checking thathameda and revenue-rolls.

	Thathameda.	Land revenue.
Deputy Commissioner	... 43	17
Subdivisional Officers	... 132	28
Township Officers	... 406	140

The paucity of rolls checked in the Myittha subdivision is due to the change in subdivisional officers.

Remarks by Deputy Commissioner, Meiktila.

THE thathameda returns were thoroughly checked by both subdivisional and township officers. Each township officer visited every village in his township and personally inquired into the condition of the people and the crops, while calculating the thathameda remissions. In the Wundwin subdivision the Subdivisional Officer Maung Kin visited every village with this object in November, December, and January. In Mahlaing subdivision Maung Saw Hla Pru took over charge in November, but before February he had visited two-thirds of the villages in his subdivision and checked the assessments. In the Meiktila subdivision there was no subdivisional officer, but the akunwun was employed and did the work with the same thoroughness. I joined the district in November, and in December and January I made a tour through each township checking the remissions after the remissions were fixed. The Subdivisional Officers of Mahlaing and Wundwin checked the actual lists in 34 and 41 villages respectively; and the Myoôks of Meiktila, Mahlaing, Pindali, Wundwin, and Thazi checked them in 15, 25, 10, and 29 villages respectively.

Remarks by Commissioner, Central Division.

Ye-u.—I gather from the report of the Deputy Commissioner, Ye-u, which is a very voluminous one, that there is a great increase under thathameda. The remission recommended, Rs. 5,519-9-0, is very heavy, and I have not been able to pass any orders as no proceedings accompanied recommendations for remission. Proceedings have been called for. I imagine that a great deal more might be done in this district as regards declarations of State lands. It appears that before the year under report only a few rupees were collected for State land, whilst during the year Rs. 5,081-10-2 were demanded and collected in full on State lands.

Sagaing.—The report from Sagaing is generally satisfactory. There was a great increase in thathameda demand, which shows that many people who had left the district have returned again, that the population is increasing, and that the people are no longer famine-stricken. There is a decrease in land revenue which is accounted for by the Deputy Commissioner. A great deal of land has been declared State land in the Sagaing district. I think a good deal of dissatisfaction and soreness prevail owing to the summary way in which land has been declared State in certain cases. Now that the Sagaing district is to be settled the Sett lement Officer should enquire into all cases which appear doubtful, notwithstanding that a declaration may have been made under section 24 (1) of the Upper Burma Land and Revenue Regulation. The increase in revenue under the head of fisheries is very satisfectory.

Lower Chindwin.—It appears that registers of all lands claimed as private property are kept instead of the usual registers in which all State land is entered. All State lands have been surveyed and maps prepared by the district surveyor. Revenue is collected at the rate of one-third of the produce instead of at one-fourth as in the Sagaing district. Land revenue was promptly collected. It is satisfactory to notice that there were no outstandings at end of the financial year.

Upper Chindwin.—The increase under the head of thathameda, Rs. 21,350, is very satisfactory. The tax has in most instances been paid in with commendable promptitude, more especially in the Kabaw and Balet townships.

SETTLEMENT AND SURVEY WORK.

Remarks by Deputy Commissioner, Mandalay.

* * * * *

NO survey took place during the year under report; but a settlement of the district excluding the Pyinulwin subdivision, which was left out as no cadastral survey has been made and need not I think be made for some little time to come, was completed. * * * * The area completed comprises 675·39 miles.

Remarks by Deputy Commissioner, Katha.

No settlement work was carried out during the year. The district surveyor was ordered to survey certain lands in connection with claims for bobabaing land. He surveyed in Ganan circles—

	Acres.
About 613 and 2,305·75 acres in Nagasin	2,918·75
The area previously surveyed was	8,512·37
Total up to date ...	11,431·12

Remarks by Deputy Commissioner, Shwebo.

No settlement work was undertaken during the year. The Traverse and Cadastral Survey, the No. 3 Party, Survey of India, under Mr. Scott, began operations during the year. The area surveyed by this party was up to the end of March 1893 1,200 square miles (Traverse Party) at a cost of Rs. 41,696-14-5; (Cadastral Survey) of 1,117 square miles at a cost of Rs. 88,811-13-2.

Remarks by Deputy Commissioner, Ruby Mines.

* * * * *

The total area of State land surveyed by the district surveyor under report was 343·25 acres as compared with 886·40 acres of the previous year. Practically the whole area of State land has now been surveyed. The total cost of survey was Rs. 1,374 only, being pay of the district surveyor and two chainmen.

Remarks by Deputy Commissioner, Ye-u.

THE areas surveyed by the district surveyor are as fallows:—

	Acres.
(1) House-sites in Ye-u town	2·23
(2) State lands	3,538·44
(3) Waste lands for which grants or leases were applied for	1,022·82
(4) Miscellaneous, including bobabaing lands	850·51
Total acres surveyed ...	5,414·00

Remarks by Deputy Commissioner, Upper Chindwin.

THE district surveyor has been employed in surveying State lands in the district and in preparing plans. The work is too heavy for one man, and I have recommenned the entertainment for one year of two extra surveyors.

AREA UNDER SUPPLEMENTARY SURVEY.

Remarks by Mr. Gibson.

* * * * *

Compared with results of previous year, the above shows an increase of 663 acres in paddy area, and a decrease of 529 acres in garden and miscellaneous crops. In total area under cultivation and fallow there is an increase this year of 134 ares due to waste lands being taken up. Omitting unassessed bobabaing lands the cultivated areas, village by village, as given by survey and by the thugyis are noted in the table attached. It may be observed that the difference between the two is +40·5 per cent. due to—

(1) under measurements of certain thugyis;
(2) thugyis not assessing lands in which there were poor crops, or in which crops failed for want of proper irrigation.

Last year the difference was +61·9 per cent.

Remarks by Deputy Commissioner.

THE decrease shown under garden and miscellaneous crops is due to the destruction to crops caused by a second and unexpected rising of the river.

There is a satisfactory move in the direction of taking up waste lands by persons with means.

TENANT, SALE, MORTGAGE, AND OTHER STATISTICS.

Remarks by Mr. Gibson.

i. Tenants of paddy-lands—

(*a*) *Non-State land.*—474·78 acres of kaukkyi owned by 56 persons were rented to 135 tenants at Rs. 10·32 per acre with an average yield per acre of 35 baskets, and 88·79

acres of mayin land yielding 20 baskets per acre were rented to 40 tenants at Rs. 6·05 per acre.

(*b*) *State land.*—14·18 acres occupied by three persons were sublet to five tenants at Rs. 11·26 per acre, average yield per acre 45 baskets.

In all cases the landholder paid revenue direct to Government.

All tenants were Upper Burmans.

ii. Sales—

(*a*) *Non-State land.—Nil.*

(*b*) *State land.*—180·50 acres changed hands at Rs. 12·76 per acre. Last year the occupancy rights were sold at Rs. 8·19 per acre. This year they have fetched a better price, though these sales are illegal under the Upper Burma Land and Revenue Regulation.

iii. Mortgages—

(*a*) *Non-State land.*—During the year 2·93 acres of non-irrigated lands were mortgaged at Rs. 17·06 per acre for a few months only.

Total area still under mortgage at close of year is 384·46 acres at Rs. 28·98 per acre, irrigated lands being at Rs. 40 to Rs. 75 per acre, and now irrigated at Rs. 17 to Rs. 22.

(*b*) *State land.*—Area of 6·41 mortgaged last year was redeemed this year.

During this year 3·21 acres were mortgaged at Rs. 6·20 per acre.

The statistics as per Appendices A1 and A11 have been carefully compiled and are believed to be quite correct.

Remarks by Deputy Commissioner, Mandalay.

THE figures under this head disclose some interesting facts in connection with the capability of the cultivator to pay an irrigation rate of more than Rs. 2.

Tenants of paddy-land non-State.—The tenant pays an average rent of Rs. 10·32 per acre. To do this he gets a crop of 35 baskets on the average for which at an average market rate of Rs. 110 per 100 baskets he gets Rs. 38·8. This leaves him after paying his rent Rs. 28·5, which leaves him a fair margin of profit, after paying the cosr of living. The landlord from his Rs. 10·32 pays the State irrigation-tax of Rs. 1·13, leaving him a profit of Rs. 9·19. This is for one acre. So this supports my contention that for paddy an irrigation-tax af Rs. 5 per acre per annum is not excessive. The figures in regard to State land are as shown more satisfactory still as proving to a greater extent what has been said above.

Supposing in the former case the cultivator is the owner, he with market rate at Rs. 110 per 100 baskets, would after paying Rs. 5 per acre per annum as an irrigation-tax, have Rs. 33 left, which would give him a fair margin of profit after paying any land revenue that may be fixed hereafter on the non-State lands.

In the latter case State land taking the average yield at 46 baskets per acre, not too much to expect where irrigation is supplied, the cultivator gets a return in money of Rs. 45·5. Deduct the one-fourth share of the State, which would be Rs. 14, he would still have Rs. 25 with which to pay his irrigation-tax of Rs. 5 per acre per annum, and meet other expenses of course. Rupees 5 may be considered the maximum rate per acre per annum for paddy, but I feel sure it will be paid willingly by all cultivators having lands within the irrigation area. The above of course refers to a 1-acre produce. Take the average holding at 7 acres with a perfect system of irrigation, it can easily be seen what margin will be left to the cultivator after paying his one-fourth to Government and irrigation rate of Rs. 5.

Say, 7 acres producing 67 baskets per acre for two crops = 469 baskets at Rs. 100 per 100 baskets		Rs. 469
Deduct one-fourth share claimed by State ...	...	=Rs. 117
Deduct one-fourth irrigation-tax on 7 acres, Rs. 35	...	=Rs. 152
Balance		Rs. 317

which is left for the cultivator to live on. Seven acres is a small average holding, the average holding being nearer 10 acres.

The sales of occupancy rights would appear under the provisions of section 25 (*a*) of the Upper Burma Land and Revenue Regulation to be illegal. There is nothing in the present rules apparently sanctioning such transfers, although such are recognized by the Revenue Courts.

Summary of Report on the Operations of the Upper Burma Special Local Surveys for the year 1892-93.

1. Period dealt with 1st April 1892 to 31st March 1893.
2. Parties employed nature of work executed :—

Name of party.	Nature of work.
i.—Meiktila and Yamèthin survey, Eastern division.	Cadastral 16″, holding-marking and preparation of preliminary records of rights.
ii.—Kyauksè supplementary survey, Eastern division.	Preparation of Supplementary Settlement Registers.
iii.—Twingôn and Beme Oil-fields supplementary survey, Magwe district, Southern division.	Preparation of maps for Dr. Noetling's Report, and re-demarcation of petroleum well-sites.
iv.—Rutywa-Taungbôn supplementary survey, Mandalay district, Northern division.	Supplementary survey of 72 square miles of Mandalay district.
v.—Mandalay Town supplementary survey and assessment, Northern division.	Supplementary survey and assessment for the Municipality.

3. *Changes in number of Parties since last year.*—The Imperial Survey party having taken up Shwebo district, the Party from there was transferred on 1st April 1892 to the Eastern division, and amalgamated with the Yamèthin Party. Oil-field surveys being completed last year establishment reduced to two surveyors on 1st April 1892. Kyauksè Party formed October 1892.

4. *Supervision of the Surveys.*—Mr. R. A. Gibson supervised all Parties. Maung Byaung, Myoôk, Assistant for Cadastral Surveys, and Kyauksè Supplementary Survey. Maung Po U, Myoôk, Assistant for Cadastral Surveys only.

5. Reports for Parties 2, 3, 4, and 5 already submitted. This report therefore deals with 1 only.

6. *Field and Recess Seasons.*—Field 1st April to 31st July 1892 and 1st February to 31st March 1893. Recess 1st August 1892 to 31st January 1893.

7. Area traversed and village boundaries demarcated—

	Square miles.
In Meiktila	300
In Yamèthin	186

8. Area in square miles surveyed, holding boundaries demarcated, and preliminary records of rights prepared :—

District.	Scale.			Total.	Remarks.
	2″	16″	32″		
Meiktila	64·00	70·86	...	134·86	
Yamèthin	18·00	140·57	0·57*	159·14	
Total ...	82·00	211·43	0·57	294·00	

* Survey of Pyawbwè Town.
Topographical of culturable waste lands.

9. Cost of Survey—

District.	Average cost per square mile.				Remarks.
	Traverse survey.	Detail survey.		Demarcation and records.	
		2″	16″		
Meiktila	30·2	20·9	147·5	...	10·0
Yamèthin	30·2	20·9	147·5	800·0	10·0

	Rs.
The total cost was	50,155

Taking this amount for the area surveyed in detail, the cost per square mile in both districts is Rs. 20·91 for 2″ topographical work, and Rs. 228·5 for the 16″ cadastral work.

10. Average size of fields and holdings in acres :—

District.	Fields.	Holdings.
Meiktila	1·08	12·28
Yemèthin	0·64	10·78

11. Proportion of cultivation to waste—

For Meiktila ... ... 1 to 0·25
For Yamèthin ... ... 1 to 0·33

12. *Increase over Thugyis' areas.*—The areas as given by the thugyis and as found by survey for circles which have been completely surveyed are :—

For paragraph 10 of Summary of Special Survey Report, 1892-93 (Revised correct figures).

District.	Fields.	Holdings.
Meiktila	1·08	12·28
Yamèthin	0·64	10·78

For paragraph 12.

District.	Assessable and fallow area.		Increase in area.	
	As shown by thugyis.	As found by survey.	Acres.	Percentage.
Meiktila	9,469	23,001	13,532	142·91
Yamèthin	38,461	86,825	48,364	125·75
Total ...	47,930	109,826	61,896	129·14

13. Test work by Mr. Gibson, two Myoôks, and Survey Inspectors.—
For Cadastral Survey.—Test lines run 233·5 linear miles or 1·2 miles per square mile of survey.
For holding-marking and registers.—Number examined 5,161·05 per cent. of the total number of holdings demarcated.

14. *Mapping.*—Three hundred and twenty-one kwin plans were drawn on transfer paper here and lithographed by the Superintendent, Government Printing, Burma, Rangoon. Reductions to 2″ scale of the area surveyed now in hand.

15. *Survey marks.*—All marks fixed made over to the thugyis concerned to be protected with earthern mounds as ordered in Land Records and Agricultural Department Circular No. 5 of 1891.

16. Demand of other Offices for Survey men (all Burmans) trained in the Upper Burma Local Survey Office during the year. Ninety-four hands as noted below were transferred on the special requisition of the officers in charge of the Survey Parties named.

33 to Kyauksè Supplementary Survey (2 Inspectors and 31 Surveyors all worked well).
4 to No. 3 Cadastral Party, Survey of India. For field-to-field survey by contract. (Gave every satisfaction).
14 to No. 12 Cadastral Party, Survey of India. For field-to-field survey by contract. (Gave every satisfaction).
2 to Meiktila Settlement Office. (Both promoted to Inspectorships for good work).
26 to Minbu Settlement Office. (Four appointed Inspectors and 22 as Holding-markers).
15 to Sagaing Settlement Office. (Four appointed Inspectors and 11 as Holding-markers).

Total ... 94 Upper Burma Local Survey Office men transferred.

17. *Health of the party.*—Influenza broke out amongst the men as they took the field and retarded work very much. Three chainmen died. Two from pneumonia after an attack of influenza and one from snake-bite.

18. *Recommendation for promotion of Survey Myoôks.*—Of the two Myoôks employed, both in the Rs. 100 grade, Maung Byaung as usual rendered exceptional good service and was of the greatest help to the Superintendent. He is strongly recommended for promotion. In the Lower Burma Field-to-field Party the Myoôks who do the same work as Maung Byaung receive Rs. 200 per mensem (pay Rs. 150 plus Rs. 50 special allowance.)

MANDALAY:
The 19th August 1893.

R. A. GIBSON,
Superintendent, Special Local Survey.

APPENDICES.

EXTRACTS FROM THE REPORT ON THE OPERATIONS OF THE LOWER BURMA FIELD-TO-FIELD SURVEY BY LOCAL AGENCY PARTY FOR THE YEAR 1892-93.

CADASTRAL SECTION.

* * * * *

Preliminary arrangements.

3. As the programme of Survey work intended for completion during the year extended to several districts that were widely apart from each other, and that the combined area of the tracts to be operated in was as extensive as that of the previous season, while the anticipated difficulties of work were much greater, it was decided to employ four more field-surveyors than were entertained the year before. Besides this the number of Survey Inspectors was increased by two, as experience had shown that the supervision exercised by one such Inspector over a squad of 12 field-surveyors was inadequate. * * * *

4 Officers.
10 Survey Inspectors.
100 Field-surveyors.
2 Holding-marking Inspectors.
10 Holding-markers.
1 Hospital Assistant.
5 Clerks.
5 Draughtsmen.
16 Tracers.
525 Tindals, chainmen, &c.

The total strength of the establishment was as is denoted in the margin. Among the surveyors and others were included the hands that had worked as computers and mappers in the recess-season, as well as those of the field-surveyors who were furnished with leave-pay certificates at the conclusion of the previous field-season and who now returned for re-employment. Of the field-surveyors 10 were Hindustanis, eight of whom had worked with the party before; one of this class was attached to each of the Inspector's squads. * *

* * * * * *

Taking the field.

5. Two detachments were again formed this year, to correspond with the same number of traverse camps that were to be employed on the work for the season. One, that known as Camp No. 1, was in charge of Myoôk Maung San Dun and had to work first in the Thayetmyo and Bassein districts on 16-inch traverse plots already in hand, which were supplied by the traverse section last season, and afterwards in the northern half of the Kyaukpyu district on plots to be furnished later on by Traverse Camp No. 3; the other under Myoôk Maung Tun was to commence operations in the Sandoway district * * * and then to proceed to the Kyaukpyu district to survey in its southern half on plots to be provided there by Traverse Camp No. 4. * * * * *

Commencement of field-operations.

6. The field-work of the main detachment of Camp No. 1 was at once begun on its arrival at its centre of work, and was confined chiefly to the left bank of the river where 12 circles were surveyed in whole or part, and small portions too of three circles on the right bank, but situated at a considerable distance to the west of it, were also undertaken and finished. This detachment having finished the areas given to it for survey in the Thayetmyo district again assembled at Allanmyo where they left by steamer on the 26th January and came into Rangoon on the 29th. The minor detachment which was sent to complete the remaining areas for survey in six of the circles of the Bassein district that lie on either bank of the Bassein river towards its mouth, got through the work assigned to it just in time to get back to Rangoon by the steamer which arrived here on the 30th January. Arrangements having been previously made in this behalf, the whole of Camp No. 1 started from Rangoon per R. I. M. steamer *Dalhousie* on the 1st February and arrived at Kyaukpyu on the 4th idem. Here a sufficient number of traverse plots were in readiness for it to enable all the squads being at once sent out in connection with the detail work—some to the circles of the Kyaukpyu township and others to the Myèbôn township. The remaining months of the field-season were spent by this camp in the work of the two townships abovenamed.

Camp No. 2 started its field-work shortly after its arrival at Sandoway, namely, on the 8th December, surveying entirely on the triangulation system. During the two months allotted to it for this purpose, it was only able to complete the work in 10 circles of the central township and seven circles (two in part) of the northern township. This was entirely due, apart from the very much longer time that such work must always occupy, and which was allowed for, to the excessively scattered nature of the work, the length of the country in which the areas intended for survey measuring so much as 120 miles, the consequent disproportionate amount of time taken up by the surveyors in moving about from place to place in the district, the difficult kind of work in hand, the cultivation for the most part being situated in patches between hills and dales, and the extreme smallness of the average field. The work in one circle of the central township, four circles (three in part) of the northern township, and four circles of the southern township had consequently to be left unfinished and the camp moved to the Ramree and Cheduba townships of the Kyaukpyu district where by this time traverse plots were awaiting it, and where it would now have to work in the more inexpensive method of surveying on ready-made plots. A week or 10 days alone was last in shifting the camp from the Sandoway to the Kyaukpyu district. During the remainder of the field-season this camp was engaged on the surveys to be done of the two townships previously named, of the Kyaukpyu district.

It also sent an Inspector and five field-surveyors to do the detail survey on traverse plots in the Taungup circle of the Sandoway district where the field-work was supervised by the Assistant Camp Officer of Camp No. 4 in addition to his other duties.

A number of the hands taken on in the year were raw to their work, and had to be trained in the field by the Myoôks and Inspectors. * * * No less than 10 sheets executed on the triangulation system by these raw, and even some of the older, hands had to be totally rejected and done over afresh. * * *

Receipt of traverse plots.

7. During the four months, commencing with February, that traverse plots were furnished by the two traverse camps, ample and regular supplies were received by Camp No. 2 from the time it entered the Kyaukpyu district up to the very end of the field-season. The same was, however, not the case with Camp No. 1, where, through unavoidable causes, it could not be provided with a sufficient number of plots towards the end of the season and in consequence of which a small portion of country in the Myèbôn and Kyaukpyu townships had to be taken up in survey on the triangulation system, in order to keep all the hands of the detachment fully employed.

Survey on the triangulation system.

8. Ordinarily it is not advisable to adopt the triangulation system of survey at all, as such work is necessarily slow, office work is increased and the real benefits of the traverse are lost. But occasions arise such as those of the present year, when recourse has to be had to such a method, in order to find employment for hands that would be otherwise idle, and to save in expenditure as much as possible.

The matter of the survey of the area in Sandoway, on the triangulation system, was given the most careful thought; but any other method besides this could not be devised which would have adequately met the requirements of the case. There was, or would be, altogether in hand, in the early part of the season, only a sufficient number of skeleton plots of last year, relating to the Thayetmyo and Bassein districts (including those of 22 square miles of rejected field-to-field work of the previous year which had to be re-done in the present year and also of another 10 square miles of which the traverse work remained over for revision and of which it was thought that the plots should be completed by December), to employ one camp fully for about 2 months; the other camp would thus have no skeleton plots to start work with as it would not be possible for the traverse camps to supply sheets within a month of their starting field operations.

* * * * *

The triangulation work of both the camps was found to be of excellent quality as evidenced by the partals run through the kwins thus surveyed, and by a comparison of the detail sheets with the traverse plots which were subsequently prepared. The adoption of the triangulation system of work, * * although it has helped to find continuous employment for the detachments in the season, has likewise tended to enhance the cost of operations—firstly, in the higher contract rates payable to surveyors for this description of work (being 100 per cent. over ordinary rates for kwins in which there is much jungle and work consequenly more difficult, and 50 per cent. for such as are better cultivated and work therefore easier to do); secondly, in the extra time spent in line-cutting, making double measurements of the main chain lines, and the like, owing to which the charges on account of the pay of the chainmen and others are heavier; thirdly, in the additional labour which such work requires in the inking-up of sheets and copying them afresh on the 16-inch plots; and, fourthly, in the extra charge for supervision which this slower kind of work necessitates.

Tracts surveyed in previous years, those surveyed this year, and those remaining for survey.

9. The areas of these various tracts * * for each of the ten districts named below are as under.

District.	Excluded area.	Area surveyed in 1889-90.	Area surveyed in 1890-91.	Area surveyed in 1891-92.	Area surveyed in 1892-93.	Area for survey by District Land Records staffs in 1893-94, of which traverse plots are in readiness.	Total area.	Remarks
	Sq. Miles.	Sq. Miles.	Sq. Miles.	Sq. Miles.	Sq. Miles.	Sq. Miles.	Sq. Miles.	
Hanthawaddy ...	...	67·41	340·85	...	...	...	408·26	* Of which 35·48 square miles falls inside of main circuits.
Henzada ...	19·30	...	416·81	...	...	...	436·11	† Includes 100 square miles falling inside of main circuits.
Tharrawaddy ...	24·32	...	126·25	...	...	...	150·57	‡ Falls inside of main circuits.
Prome ...	433·68*	111·03	483·50	367·41	...	...	1,395·62	§ An area of 10·62 square miles out of this relating to plots completed only in part has already been surveyed. It is not included in the figures of the previous column.
Thôngwa ...	...	...	...	267·91	...	...	267·91	
Bassein ...	498·88†	105·52	73·12	598·09	212·79	...	1,488·40	
Thayetmyo ...	235·18‡	...	...	332·19	260·86	...	828·23	
Kyaukpyu ...	550·11‡	...	...	...	737·68	145·54§	1,433·33	
Sandoway ...	100·00‡	...	...	134·47	66·22	300·69		
Akyab ...	7·67‡	...	...	...	...	97·00	104·67	
Total ...	1,869·14	83·96	1,440·53	1,565·60	1,345·80	308·76§	6,813·79	

These figures are in accordance with the Survey Conference Programmes of 1889 and 1891 and subsequent orders. The area surveyed in detail by local agency this year was completed entirely on plots furnished by the local traverse camps, the sheets relating to an area of 102·39 square miles which were done on the triangulation system having been provided only on the return of the party to headquarters. In addition to the work done by Camp No. 1 in the Thayetmyo and Bassein districts, the survey in the Kyaukpyu district of 21 circles (three in part) of the Kyaukpyu township, and four circles (one in part) of the Myèbôn township were finished. Camp No. 2 similarly completed, besides the triangulation work done by it in Sandoway, the survey, on traverse plots, of 18 circles (nine in part) of the Ramree township and eight circles of the Cheduba township in the Kyaukpyu district; also of one circle (in part) of the northern township in the Sandoway district.

Detail survey through agency of District Land Record staffs next year.

10. As will be seen from the table in the preceding paragraph, there is still an area of 308·76 square miles including 10·62 square miles relating to only partially completed sheets left in the Kyaukpyu, Sandoway, and Akyab districts for survey, of which the traverse plots are in readiness, and which would have been finished in the year but for the most unusually early setting in of the rains and the frequent showers that fell and high winds that prevailed in the districts named in the latter half of April and throughout the whole of May. This completely blocked work, and prevented the completion of the season's programme of operations. * * *

Demarcation of gardens, &c.

11. For the districts of Thayetmyo and Bassein the Deputy Commissioners were duly addressed by the Director with a view to the necessary advance demarcation being done, in accordance with the boundary rules, in respect to gardens, orchards, burial-grounds, roads, monasteries, pagoda and school lands, and village-sites. On the whole this work seems to have been indifferently performed by or under the orders of the thugyis and ywathugyis, for in many instances the surveyors had themselves to get the villagers to demarcate such lands prior to surveying them.

In the Kyaukpyu and Sandoway districts the demarcation of the lands above described was throughout well done, except in the case of dani gardens, the demarcation of which appears to have been somehow omitted in several places. The satisfactory state of this particular work was entirely due to the appointment of demarcation officers in the districts alluded to who personally supervised the demarcation of the lands in question.

Size of kwins.

12. The average size of the kwins surveyed in detail this year is 1·79 square miles. This is fair considering that several of the kwins in question contain a large proportion of waste. In Sandoway the average kwin was 1·02 square miles in area. The proper size of good workable kwins is from about 1 to 2 square miles.

Duration of field-season.

13. The field-season consisted of about six months, the ordinary term for the outdoor work of cadastral camps; it began on the 1st December 1892 exactly and ended on the 4th June 1893, the date of the return of the camp to Rangoon by steamer from Kyaukpyu. It might with advantage have been less by an entire month, since little or no work could be performed in May, owing to the almost incessant rain that fell during this time. This may be judged from the fact of over 40 inches of rainfall having been registered for Kyaukpyu up to the end of May.

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Moneys earned according to the contract rate of charges.

15. The total areas surveyed of fields and topographical features, together with the amounts earned by the field-surveyors, are shown for each camp separately in Statement A. There were 136 field-surveyors employed off and on in the party, but the average strength was throughout kept at 100. The average monthly earnings of a field-surveyor this year was Rs. 39, which is Rs. 2 above what it was last year. This is due to the higher rates payable on account of the smallness of the field, notwithstanding that the area surveyed under both cultivation and topography was considerably under what it was in the year before. The average earnings of the Burman surveyors was a trifle better than those of the Hindustani surveyors. The proportion of first to second class work executed by the surveyors was as 1 : 2·4, which is an improvement on that of last year; the rates of payment for these classes being in the ratio of 5 : 4. Third class work is that which is rejected, and therefore not paid for. The average size of the field this year has been so small as 0·15; in Sandoway it was only 0·11 and in Kyaukpyu 0·14. These facts in themselves go to show that the country operated on in the abovenamed districts was unfit for survey cadastrally. With perhaps the exception of the Cheduba and Myèbôn islands, where cultivation is fairly extensive, the rest of the cultivated tracts in Kyaukpyu might with advantage have been mapped on the holding-survey principle. In Sandoway such a survey had already been done two or three years previously, but the areas thus obtained do not appear to have been utilized for the purpose of assessment. A strong argument in favour of the prosecution of a holding-survey, which is a comparatively inexpensive one, in such tracts as are referred to is that cultivation has throughout reached its maximum limits, holdings are more or less

of a permanent character, and the cultivated tracts are for the best part in isolated patches all over the country. The average size of the field of the present year is about one-third of what it was the year before.

Difficulties of survey and organization.

16. These were very considerable, and were even greater than what has been experienced hitherto. In the matter of survey particularly the difficulties and drawbacks met with were very great. The areas dealt with this year were situated in four different districts widely apart from each other, the cultivation was in patches and scattered all over the country, the fields in the Ramree island and in Sandoway were to a large extent irregular and in terraces lying on the slopes of hills, the average size of the field was excessively small, line-cutting through jungle was heavy, the country on the Arakan side was steeped in malaria, communications on the same side were almost entirely by water, navigation by the sea and large river routes being both dangerous and difficult, a great loss of time was necessitated by the frequent shifting of the camps from one base to another and by the time occupied by the surveyors in getting to their respective centres of work. A certain amount of the survey was done on the triangulation system instead of on ready-made plots, and finally the general character of the country was such as to cause fears to be entertained for the complete success of the undertaking. In getting together the necessary establishments, too, much trouble and anxiety was caused. The Arakan side, in which most of the work of the year was to be done, was reputed for its extreme unhealthiness, and it was with no little pressure brought to bear upon the men and the assumption of a firm attitude in the matter that the hands were induced to proceed to Kyaukpyu and Sandoway.

* * * * *

Outturn of work and proportion of cultivation to waste.

17. A total area consisting of 1,345·80 square miles was completed during the year by both the camps, as follows :—

By Camp No. 1 ...	In Thayetmyo	...	260·86	=849·58 square miles.
	In Bassein	...	212·79	
	In Kyaukpyu	...	375·93	
By Camp No. 2 ...	In Kyaukpyu	...	361·75	=496·22 square miles.
	In Sandoway	...	134 47	

* * * * *

The proportion of cultivation to waste for the entire tract surveyed in the year is as 1 : 4·06, and for each of the districts separately as under, namely,—

In Thayetmyo as	...	...	...	...	1 : 6·92
In Bassein as	...	...	...	...	1 : 10·95
In Kyaukpyu as	...	...	...	...	1 : 3·47
In Sandoway	...	...	...	...	1 : 1·66

The average proportion was slightly better than that of last year. In Bassein, although the extent of waste as compared with that of cultivation is large, the waste bits are intermixed with the cultivated areas and are such as are likely to be soon brought under the plough; so that in this sense they were worth surveying. For Sandoway the proportion is very good, but this was the effect of all intervening blocks of hilly country, however small, being wholly excluded from the operation of survey.

* * * * *

Cost of operations.

19. The total cost of the work exclusive of that for holding-marking, preparation of maps and registers for Supplementary Survey Offices, revision surveys, and on account of the drawing and preparation of the 16 and 2-inch maps for lithography for the entire survey year, comprising the period 1st December 1892 to 30th November 1893, amounts to Rs. 1,00,282-15-11. This sum includes the actual expenditure of the field-season together with the sanctioned estimates for the current recess. The cost rate of the work done in the year, therefore, comes to Rs. 75 per square mile, or annas 1-10 an acre, against Rs. 58 and Rs. 67 per square mile of the two preceding years respectively. This higher rate is attributable to the comparatively smaller area of work executed in the year, and also to the excessive smallness of the average field in consequence of which higher contract rates had to be paid for this class of work, a larger area being surveyed on the triangulation system than before, the expenditure of such a large sum as Rs. 4,261-8-10 alone on account of boat-hire on the Arakan side, apart from the cost of journeys by railway and steamer, and the loss of a month at the end of the season owing to stress of weather. * * * *

Partalling.

20. The partalling done in the year was more thorough than it was possible to have got done before. This was due to an increase in the number of inspectors, and the reduction of their charges from 12 to 10 field-surveyors, to the supervision of the holding-marking work having been transferred to special inspectors employed for this particular duty only, and the diminution of the area surveyed as contrasted with that completed in the year before. * * *

Altogether the work of the field-surveyors was partalled by Inspecting Officers to the extent of 1,272 miles of linear measurements. Of this 1,113 miles was executed by the Inspectors. The amount of line-cutting through jungle done in connection with these partals consisted of 156 miles in all, which goes to show the nature of the country worked in. The

number of miles of similar line-cutting done by the surveyors themselves for their own work purely was 792. Check lines were run in 718 kwins out of a total of 751 surveyed; in the remaining 33 no partals were run for want of time, but these relate to jungle or water areas only.

Camp.	District.	Number of visits.
No. 1	Thayetmyo	2
	Bassein	1
	Kyaukpyu	4
No. 2	Kyaukpyu	3
	Sandoway	2

Of the kwins tested by the Inspectors, either before or after the visits of their superior officers, 215 were checked by the Myoôks and 47 by the Superintendent. The Superintendent examined the field-work of the camps to the extent mentioned in the margin. The Director inspected the field-work of Camp No. 1 in the Thayetmyo district in 9 kwins. In 8 of these the work was found to be be good. * *

Some of the field-work in Sandoway was tested by the Commissioner of the division and the Deputy Commissioner of the district, and found to be correct. The number of kwins that had to be re-surveyed in the year in consequence of inferiority of work as disclosed by the partals was 36.

* * * * *

As a precautionary measure, a number of the Inspectors' partal lines were gone over again by the Myoôks and Superintendent. These checks proved that the work of the Inspectors was well done, except in two cases where the persons in fault were punished each by a reduction to a lower grade. The quality of the survey work of the sheets which have been passed by the Inspectors is good.

Holding-marking.

21. The holding-marking work was completed of the entire area surveyed in the year.

* * * * *

There were in all 77,730 holdings representing an area of 166,672 acres delineated on the traces. The average size of the holding obtained from these figures is 2·14 acres, which is less than one-half of what it was last year, and is as small as is perhaps met with anywhere in Burma. The holdings are smallest on the Ramree island and in Sandoway. The cost of the holding-marking work amounts to Rs. 7,839-0-11, which is much higher than what it was last year.

* * * * *

The number of holdings tested by Inspecting Officers was 20,228, or about one-fourth of the total marked. The work on the whole was found well done. * * *

Revision surveys.

22. Revisions were conducted this year in one kwin of Thayetmyo, where the Myoôk himself discovered some errors of work early in the field-season and which was therefore re-surveyed and the corrected work utilized for the supplementary survey of the year. They were also undertaken in one kwin of Bassein which was surveyed last year and in three of Hanthawaddy surveyed three years ago, on certain alleged discrepancies in these being brought to notice. The kwins were accordingly re-surveyed, it being found in the case of Bassein that the surveyor had clearly fudged portions of his work. * * * It may be mentioned that during the last open season the Director (Mr. Wilson) confined his examination of supplementary survey work in the Bassein district entirely to the tracts surveyed by local agency in the previous years, and he expressed himself in unmistakable terms in respect to the quality of the survey work which was described by him as being exceptionally good. In regard to Hanthawaddy, the changes in the aspect of the land that were found to exist in places were due to the annual floods to which the kwins are subject and the consequent alterations of the positions of the more or less temporary field boundaries which take place from time to time to suit the new requirements of the land. The kwins are situated on either bank of the Hlaing river which overflows its banks almost annually, and there is even now a project in hand for the construction of an embankment for the protection and extension of cultivation on the island of which these kwins form part. All five sheets in question of the three districts referred to will be reprinted in their amended form shortly. The cost of the revision surveys amounted to Rs. 373-0-9.

Increase in area and revenue due to present survey.

23. There was an increase due to the present survey of 56,598 acres in area and Rs. 83,801 in revenue, exclusive of the 10 per cent. cess, over the corresponding figures of the thugyis for the year 1892-93, against similar increases last year of 76,877 acres and Rs. 1,10,077 respectively. The figures of the survey and of the thugyis have been contrasted with each other for the same identical year in conformity with the views of the Director, as expressed in last year's report on the Department of Land Records and Agriculture. If the thugyis' figures in some instances, for the years in which the arbitrary increases on the part of the thugyis were rendered manifest, were taken into account, for the purposes of the comparison, instead of their figures of the present year, the corresponding increases would of course have been much larger than those shown. The case of Bassein may be singled out as a glaring instance in which the thugyis fearing lest the introduction of the survey would disclose their notorious annual under-measurements suddenly increased their areas without any apparent legitimate cause. In this instance, as will be seen from the figures furnished below, if the thugyis' figures for 1889-90 are accepted for the purposes

of comparison, the resulting increase in area, due to survey, would be 93 per cent. and in revenue 125 per cent; whereas when compared with the figures of 1892-93, the respective increases are in area 39 per cent. and in revenue 45 per cent. The percentages of increase in area and revenue of the survey figures over those of the thugyis for the year 1892-93, together with the figures on which these calculations are based, are for each district operated in the year, as follows, namely:—

District.	Area.			Revenue, exclusive of cess.			Percentage of increase.	
	According to survey.	According to thugyis.	Increase.	Calculated on survey area.	Calculated on thugyis' area.	Increase.	In area.	In revenue, exclusive of cess.
	Acs.	Acs.	Acs.	Rs.	Rs.	Rs.	Acs.	Rs.
Thayetmyo	21,900	11,160	10,740	23,982	12,080	11,902	96·23	98·52
Bassein	11,000	7,915	3,085	17,354	11,935	5,419	38·98	45·41
Kyaukpyu	101,829	68,639	33,190	153,377	102,501	50,876	48·35	49·63
Sandoway	31,943	22,360	9,583	51,909	36,305	15,604	42·86	42·98
Total ...	166,672	110,074	56,598	246,622	162,821	83,801	51·42	51·47
Bassein* ...	11,000	5,693	5,307	17,353	7,713	9,640	93·20	124·99

The increases in area and revenue in the year are only about two-thirds of what they were in the year before. This is because a smaller area was surveyed this year, and also to some extent because of the fact of the cultivation in the Kyaukpyu and Sandoway districts, in which survey operations were principally carried on, being of a more settled character than in the deltaic districts in which survey work was executed previously. In the Ramree island, the whole of which was surveyed on the scale of 4 inches to the mile by a party of the Survey of India Department in the years 1868—70, the area then found as under cultivation (including abandoned fields) was 48,486 acres, while the present survey gives this area as it now stands, approximately, at 76,161 acres (of which 72,167 acres approximately are under actual ownership), and the thugyis at 48,769 acres (of lands in possession). From this it will be apparent that while cultivation has extended (although it may be considered to have pretty well reached its utmost limits now) in the Ramree island during the last quarter of a century the thugyis' areas have remained almost steadfast.

* * * * *

Lithographing and publishing of maps.

25. The lithographic portion of the work has been executed as heretofore, that is, the maps have been prepared on the litho-paper in the Lower Burma Field-to-field Survey Office and the printing done at the Government Press at Rangoon. * *

Of the work relating to the surveys executed in the year, there are 1,790 16-inch sheets for lithography and 86 2-inch sheets. Every effort is being made to have the former in readiness as early as October next, to enable the supplementary survey work of the districts concerned being started, if possible, in November of the current year. The cost rates for the printing of the maps at the Government Press are fixed this year by the Superintendent of Government Printing at Rs. 5 per 16-inch sheet and Rs. 10 per 2-inch sheet. The cost of the Map section of office for this year, actual and estimated, amounts to Rs. 10,147-15-7; which will give the cost per 16-inch sheet at Rs. 4-10-0 and per 2-inch sheet at Rs. 21-6-0. The combined cost of these maps will, therefore, come to Rs. 9-10-0 for each 16-inch sheet and Rs. 31-6-0 for each 2-inch sheet, against similar charges last year of Rs. 11-3-0 and Rs. 17-10-0 respectively. * * *

Map section.

26. The Map section of the office was in charge of Myoôk Maung Pyu Than throughout the year. The work of this section consists of the preparing and passing of the 16-inch litho sheets, the reduction, by pantagraph, from the original 16-inch sheets to the 2-inch, the inking, typing, and printing of the original 2-inch sheets, the preparation on litho-paper for the press of such 2-inch work, and of all other general mapping that has to be done from time to time in the office. From December to June the reduction of last season's 16-inch sheets and the preparation of the original 2-inch sheets relating to these was done. The litho map work of the 2-inch sheets of the previous year was also finished. During the recess months the Map section will be principally employed on the litho work of the 16-inch sheets of the year; after completing which their reduction to the smaller scale and the preparation of

*The thugyis' figures in this line relate to the year 1889-90, and are given for purposes of comparison only.

the 2-inch original sheets, 86 in number, corresponding to them will be got on with. After all this has been done, the litho map work of this year and the one before, making 162 2-inch sheets in all, will be proceeded with, and completed, it is hoped, by next May. For this purpose, the Map section of the office will, after the party has been broken up in November, have to be kept on till the 31st May 1894; and will besides have to be strengthened, to enable the whole of this work being completed by the date named.

Health of detachments.

27. The health of the Cadastral Camps was remarkably good during the first two months or so of the season, while they were employed in the Thayetmyo, Bassein, and Sandoway districts; but it was on their coming into the Kyaukpyu district that the members suffered most seriously throughout the remainder of the field term from the malaria of the place and in a lesser degree from bowel-complaints. Both the Myoôks were prostrated from fever for the space of about a month each, and had attacks of the complaint, off and on, at different other times. Both, too, applied for leave, but on their fever taking a favourable turn withdrew their applications. The Inspectors, surveyors, and khalassis as well suffered a good deal from the fever. Two of the Inspectors were from this cause totally incapacitated for work for a considerable time. One of them, I regret to say, died on his return to Rangoon. The very bad cases were sent into the Camp Hospitals for treatment; the others having the necessary remedies sent out to them. * * * *

Inspectors, field-surveyors, &c.

28. The Inspectors have this year worked zealously and well, with the exception of two who were reduced, each in a grade, for running defective partal lines and passing of inferior work submitted by their field-surveyors. Two of the Inspectors, also, who had worked in a most unsatisfactory manner in the previous field-season had to be removed from their appointments last recess owing to continued gross and culpable neglect of duty. The field-surveyors, too, as a body, did good, reliable work, due to closer supervision on the part of the Camp Officers and Inspectors. Their work has stood the test of numerous partals run across their sheets, and considering the difficult nature of the surveys this year, they have acquitted themselves very creditably indeed. Several sheets had to be rejected owing to their not being up to the required standard, but as compared with previous years they were not numerous. The quality of the work of the Burman field-surveyors this year was a great improvement on that of the Hindustanis, taken as a whole. Some of the latter class of workers were endeavouring to rush over the ground under survey without proper regard to accuracy of work, with the result that they paid for this in fines, rejections of their sheets, and other ways. * * * *

I would bring to special notice the excellent work done by Inspector Maung Lu Gyi, who was placed in charge of a sub-detachment for work in the Bassein district, and acquitted himself in a very creditable manner. During the trying cyclonic period of May last, Maung Lu Gyi, whose squad of 57 men were stranded on Paungnè Kyun island (their boat having been smashed up against the rocks) where they were without food for five days, came by himself into Kyaukpyu, under dangerous circumstances, to give the news. He then took the necessary assistance to the stranded men, in very rough weather indeed, and brought the party safely into Kyaukpyu. Maung Lu Gyi is an Inspector of the 1st grade. He is an intelligent and active man, and has worked in various capacities and on good pay, in the Public Works Department and in Supplementary Survey and other offices. * *

Myoôks.

29. Myoôk Maung San Dun was throughout the year in charge of Camp No. 1. He is a most energetic and hardworking officer and continues to acquit himself very creditably in the discharge of his important duties. He is much respected by his subordinates and possesses a knack of exacting the maximum amount of work from them, with the least amount of friction. It is due to his hard work in the face of serious obstacles that his camp has such a satisfactory outturn of work to show as has been accomplished in the year. He kept very bad health for the space of a month in Kyaukpyu. Maung San Dun was promoted to the 3rd grade of Myoôks last February, a promotion which he well deserved. * * * *

Maung Tun held charge of Camp No. 2. He exerted himself in a commendable manner in conducting the triangulation work of Sandoway. On his coming to the Kyaukpyu district, however, he suffered a great deal from fever which hampered his movements considerably, and he was therefore unable to go about testing field work to the extent that he otherwise would have been expected to.

* * * * *

Maung Pyu Than, Myoôk, had the supervision of the Map section in the year. This is a less important sphere of work to which he was transferred last year in consequence of his mismanagement of work when in charge of a cadastral camp. He has worked steadily in his present capacity, although the map work has not progressed as rapidly as I should like to have seen it do. Maung Pyu Than is a 4th grade Myoôk, *sub. pro tem.* He has not yet succeeded in passing his departmental examinations. It is proposed to let him continue in charge of the map work till May 1894, when it will be time enough to determine as to where he should be sent afterwards.

TRAVERSE SECTION.

Last year's recess work.

30. All the requisite computations relating to last year's field-work were duly brought up in the recess. The work was very heavy, but with the computers being kept regularly at their duties and the exertions of the camp officers themselves, it was finished by the end of October.

* * * * * *

Preliminary arrangements.

31. In order for it to be possible to complete the large area sketched out for survey in traverse in the season, a working party of the full strength, on last year's lines, was estimated for and in course of time organized. * * *

The entire strength of the establishment engaged upon the work is detailed in the margin. The composition of the camps was unchanged. Messeurs Haddock and Hardinge each held charge of a camp, with Maung Tha Byaw and Maung Shwe O as their Assistants respectively. The superior appointments were held by 32 Burmans and Karens and by 16 Hindustanis, that is, in the proportion of two of the former to one of the latter; of the latter number 13 were sub-surveyors, all of whom, except two who were engaged from Upper India, had worked as such in the party in the year before and having been more or less trained in it previously were permitted to return to work again, while three were computers. Two of the Hindustani Sub-Surveyors who were removed for misconduct during the season were replaced by Burmans. Of the 17 Burman and Karen Sub-Surveyors, 13 had worked as sub-surveyors with the party last year, and had done duty during the recess season in the Cadastral section as computers and draughtsmen; the other four were locally trained men of the office. The older hands had been taught the use of the theodolite in the party before. * * * * *

2 Camp Officers.
2 Assistant Camp Officers.
4 Draughtsmen.
12 Computers.
30 Sub-Surveyors.
1 Hospital Assistant.
2 Clerks.
482 Tindals, chainmen, &c.

Training of hands.

32. Two theodolite classes were opened out in the office during the last two months of the recess season, one being attached to each camp. The classes were regularly taught on week days by the Camp Officers and their two Burman Assistants. They were attended by the Burman Surveyors of the party of the year before and by a similar number of the more intelligent field-surveyors belonging to the cadastral camps; in all, 26 were thus instructed. * * * To Messrs. Haddock and Hardinge is due the credit of having thoroughly trained their field and office staffs to their respective duties, and to the success of the year's traverse work generally.

System of payment to sub-surveyors and others.

33. The same system of payments as was adopted last year was continued in this. Sub-surveyors received fixed monthly salaries from Rs. 40 to Rs. 60 per mensem. * * * *

The computers and draughtsmen, whose services are retained for the entire year, got from Rs. 30 to Rs. 70 exclusive of the usual travelling allowance while out in the field. * * *

Taking the field.

34. There were two traverse camps formed this year, just as was done in the year before. Mr. Haddock held charge of one and Mr. Hardinge of the other. The original arrangement was for Camp No. 3, the one in charge of Mr. Hardinge, to first operate in the Kyaukpyu and Myèbôn townships of the Kyaukpyu district and then in the lower half of Sandoway district, and for Camp No. 4, the one under Mr. Haddock, to work at the start in the Ramree and Cheduba townships of the Kyaukpyu district and then to proceed to Sandoway district for work there in its upper half. But owing to later orders received in January, enlarging the programme of the season's work, whereby the party was also required to survey three circles of the Minbya township of the Akyab district, the above plan of operations was altered to the extent that Camp No. 3 instead of undertaking the survey work sketched out for it in Sandoway was to do that of Akyab which adjoined the Myèbôn township of Kyaukpyu, while Camp No. 4 was to do the whole of the work of Sandoway. All requisite arrangements having therefore been completed for starting field-work, Camps 3 and 4 left Rangoon by the R. I. M. S. *Dalhousie* on the 1st November, and after a somewhat rough and stormy passage reached Kyaukpyu on the 5th of that month. Here the detachments were met by the Deputy Commissioner, and duly landed in the boats of the party.

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Supply of traverse plots.

36. During the field-season Camp No. 3 supplied 620 sheets relating to 306 kwins to Cadastral Camp No. 1. The Cadastral Camp was well kept in plots for the first two months from early in February, but later on there was a marked falling off in this respect owing to the office staff suffering very considerably from fever towards the end of the season; so that although the field-books of the sub-surveyors were being received in sufficient numbers, the office hands, owing to sickness, were unable to keep pace with the field-work, in the completion of the requisite computations and the preparation of the plots. * * *

Camp No. 4 amply provided Cadastral Camp No. 2 with traverse plots throughout the last four months of the season during which alone it was intended that it should so furnish

them. The Cadastral Camp in question had thus right through this term always enough plots in hand to keep all its hands fully in work. The total number of plots supplied up to the end of the field-season was 590 appertaining to 236 kwins, and since then 200 sheets referring to 180 kwins chiefly of those that were previously surveyed on the triangulation system. Considering that the traverse camps had only two clear months in which to do the traversing and preparation of plots before the arrival of the Cadastral Camps on the same ground and then to have these camps to closely follow in their footsteps for the remainder of the field-term, the results recorded reflect great credit upon the Camp officers concerned, and show that the advance surveys were pushed on both vigorously and successfully.

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38. A total area of 1,802·93 square miles situated in the districts of Kyaukpyu, Sandoway, and Akyab was traversed during the year. This excludes 10 square miles of revision of last year's work in Bassein, which occupied a full squad an entire month to finish. Of the total area surveyed this year, an area of 643·58 square miles was not set up or plotted owing to the blocks composing it consisting chiefly of hills and jungle which it was decided to omit as unfit for survey, in a revenue sense, in detail on a large scale. Particulars regarding the areas surveyed, in traverse, by local agency during the past two seasons (see Map E) are given below, namely,—

Tracts surveyed in the previous year and those surveyed this year.

District.	Total area surveyed.		Surveyed area of which kwin plots were prepared.		Total work executed in 1891-92 and 1892-93.		Remarks.
	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	Area surveyed.	Area of which kwin plots were prepared.	
	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	
Thayetmyo ...	747·24	...	537·00	...	747·24	537·00	
Prome ...	8·92	...	8·92	...	8·92	8·92	
Thôngwa ...	136·05	...	136·05	...	136·05	136·05	
Bassein ...	695·23	...	595·23	10·00*	695·23	605·23	* Revision.
Kyaukpyu ...	...	1,403·96	...	852·35	1,403·96	852·35	
Sandoway ...	...	294·00	...	190 00	294·00	190·00	
Akyab ...	...	104·97	...	97·00	104·97	97·00	
Total ...	1,587·44	1,802·93	1,277·20	1,149·35	3,390·37	2,426·55	

* * * * *

41. Out of a total number of 28,424 theodolite stations fixed in the season, 20,486 were permanently marked with the usual pottery pipes (to the extent of one-sixth) or with zinc tubes (to the extent of five-sixths) in lieu of these; in 1,050 cases natural rocks and stones *in situ* were used as permanent marks; and the remaining 6,888 stations were denoted by stout wooden pegs well driven into the ground which represent the temporary marks. All trijunctions and "jawabs" whatsoever were marked in a permanent manner; also alternate, and in some cases every third or fourth bijunction station. This latter plan was adopted to save expense, chiefly in uncultivated, marshy, and hilly tracts through which an abnormal number of short lines had to be taken and where there is not the same need for marks of a lasting kind as there is in cultivated tracts. In all cases where zinc tubes or clay pipes were employed, the embedding of these in the ground was invariably done before observation.

Permanent marking of survey stations.

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43. At the commencement of the season a great deal of trouble was experienced in the Ramree island in the matter of the wholesale destruction of permanent survey station marks soon after they were laid down. Most of the cases of the uprooting of marks, as well as of the refusal of villagers to render lawful assistance to the surveyors, occurred in the Ramree township and were dealt with by the present Township Officer, Maung Tet Kaing, of Ramree, the parties in fault having been fined or otherwise punished by him. Orders were at the same time issued by the Deputy Commissioner to the local officials of the district to protect the interests of the survey as much as they could. * * * * The Deputy Commissioner likewise issued stringent orders to all the taikthugyis and ywathugyis to attend to the protection of all permanent survey marks laid down within their respective jurisdictions in the manner required by the Director's Circular letter on the subject. The effect of

Destruction of permanent survey marks.

them, and the other measures adopted was that all such marks were thereafter protected by the raising over them of mounds of earth or cairns of stones, and no further complaints came in from surveyors regarding damage done to survey marks or obstructions to survey work in any other manner whatsoever.

After this the survey work in the Kyaukpyu district progressed satisfactorily, which was due in a great measure to the ready help given to the survey camps working in that district by the Deputy Commissioner (Mr. Leeds) and by the Township Officers working under his orders. It would seem that the real cause for the obstructions to survey work generally at the commencement of survey operations in the Kyaukpyu district is traceable to the apparent antagonism of the people to the introduction of the survey into their part of the country, as evidenced by the complaints lodged by them before the district revenue authorities when it became generally known that the district was to be surveyed cadastrally. In the Sandoway and Akyab districts the survey marks do not appear to have been tampered with to any serious extent.

* * * * *

47. ** The area of kwin traverses, exclusive of jungle kwins which were not set up and plotted, consists of 1,149·35 square miles appertaining to 828 kwins. The number of subtraverses run was 210 and the number of linear miles of chaining performed, with two distinct chains, one of 66 feet length and the other of 100 feet, was 3,217. The theodolite was set up, in all, at 28,424 stations, being 16 to the square mile; the total number of angles observed with it being 29,470. The average distance between two consecutive stations was 8·73 chains, and the number of miles of line-cutting done through jungle was 2,135. These figures in themselves go to show the nature of the ground over which the work was carried.

The average number of theodolite stations that were permanently marked per square mile of kwin and jungle blocks taken together is 12 and of kwins alone 19. The angular work was checked by 204 star and 22 sun observations for azimuth, and the linear work by connection with 11 Great Trigonometrial Survey stations. * * *

On a comparison with the corresponding figures as furnished in last year's report, it will be seen that the outturn of this year * * . is in every way even an improvement on what it was before: the area completed is larger, the number of stations observed at and angles measured is about half as much again, more line-cutting was done, there was an increase in the number of permanent marks laid down by about 25 per cent; and there were over twice as many azimuth observations made. For these excellent results Messrs. Haddock and Hardinge and their staff of workers are to be congratulated.

* * * * *

Cost of operations.

49. The entire cost of the work, exclusive of that for pipe-embedding, preparation and service of notices to ywathugyis and revision survey, comes to Rs. 79,682-8-5 This is made up of the actual expenditure of the seven months of the field-season with the sanctioned allotment for the five months of the recess. The cost rate for traversing, according to this calculation, comes to Rs. 44 per square mile for the work of the year against Rs. 46, which it was the year before. Properly speaking, the cost of this year should comparatively have been much less, as there was not the same initial expenditure in the equipping of camps for the first time and the area completed was larger than before. On the other hand, however, increased establishments had to be employed in the field as a provision against cases of sickness, and there was a heavy expenditure incurred in steamer fares and in the monthly hire of a large fleet of country boats which were absolutely necessary in a country so covered with waterways as that worked in. * * *

Partalling.

50. The re-measurements rendered necessary this year in consequence of traverses not proving, consisted of 5,312 angles in the angular work and of 625·13 miles in the linear work. Thus one-sixth of the total number of angles had to be re-observed and one-fifth of the total distances re-chained, against similar ratios arrived at last year of one-fourth and one-third respectively. * * * The Superintendent inspected the work of Camps 3 and 4 on nine occasions, as noted in the margin, and found the same in order on every visit. The Director inspected the work of the former camp at Kyaukpyu in December.

Camp.	Place.	No. of visits.
No. 3.	Kyaukpyu	5
No. 4.	Ramree	3
	Sandoway	1

Mathematical results.

51. As will be apparent from a reference to Statement D the quality of the work executed this year was remarkably good. The limit of error allowed, in regard to the co-ordinate distances, was 10 links per mille for kwin traverses and 5 links for main circuits; and in respect to the angular work, it was one minute in every five angles for main and minor circuits, and one minute in every three angles for kwin traverses and subtraverse lines or "purdahs." Larger corrections than these in the traverse computations necessitated a re-survey. The average angular error in the season's work was 3 seconds per station, and of distances 0·6 of a link per 1,000 links. The smallness of these errors shows the excellent quality of the surveys executed.

* * * * *

Sub-surveyors, computers, &c.

54. Taken as a body, the sub-surveyors worked very satisfactorily this year. Of those who did exceptionally good work seven were Burmans and five Hindustanis. Two of the Hindustani surveyors were dismissed in the middle of the season for falsifying their work and other faults; they were replaced by Burmans. Another was found to have "cooked" his double angles and B and C vernier readings, while his tindals had only measured their distances with one chain and "fudged" in the corresponding readings of the other. * * * Of the office staff three of the draughtsmen and six computers worked more than ordinarily well, two-thirds of these combined numbers were Burmans. * * * I desire to bring to special notice the uniformly excellent work done during the past two years by the two Head computers of the traverse camps. Kunhia Lall, who belongs to Camp No. 3, understands his work thoroughly and has been of invaluable assistance to his camp officer. He has rendered good work throughout his time of service in this office, and is worthy of commendation. I shall be glad if he can be found suitable work as an Accountant or Clerk in a Government office on the breaking up of the party. He knows English, but not very well. His present pay is Rs. 70 per mensem. The other Head Computer is Maung San Shwè, attached to Camp No. 4. He too has worked well and given his camp officer every satisfaction. In Ramree he suffered a good deal from fever, but stuck to his work all the same in a very commendable manner. He possesses, for a Burman, a good knowledge of English. * * * He is very intelligent and smart at his work, and I believe would, in course of time, be capable of carrying on the work of a Superintendent of Land Records in a small district. * *

Camp Officers and Assistants.

55. Mr. Hardinge continued to be in charge of Traverse Camp No. 3 in the year. He has done exceptionally good work throughout his four years' service with the local Agency Survey Party, but more especially during the latter half of this term, in which he has held an important professional charge. In the face of many difficulties, Mr. Hardinge succeeded in traversing an area, in two districts, of 677·93 square miles, being the whole of that which was allotted to him for completion in the season; and considering the intricate nature of the country worked in and the scattered nature of the work, this outturn was every good indeed.

* * * * *

Maung Shwe O is the Assistant Camp Officer of Camp No. 3, and has performed his duties as such in a highly satisfactory manner. He was employed for the major portion of the field-season upon main-circuiting, and in supervising the work in the Myèbôn township of Kyaukpyu and also in the three circles traversed in Akyab. He suffered a good deal from fever at the commencement, but stuck manfully to his work. Maung Shwe O's qualifications and claims to promotion have been previously brought to notice. * *

Mr. Haddock has remained in charge of Traverse Camp No. 4 throughout the season. He originally belonged to the Survey of India Department, but since then has been permanently transferred, under the orders of the Secretary of State for India, to Burma, for service in the local Provincial Survey. Mr. Haddock is a very capable, energetic, and valuable officer of the Government. Throughout the two years of his employment in the local Agency Survey Party he has performed his important duties as officer in charge of a traverse camp in a highly efficient and satisfactory manner. During the season his camp alone accomplished the traverse survey of so large an area as 1,125 square miles of original traverses in two districts and another 10 square miles of revisional work in a third district. This was in the face of numerous difficulties, such as the presence of sickness among the men in the earlier half of the field season, the jungly nature of the country worked in and the like; and, therefore, all the more reflects great credit on Mr. Haddock and is proof of his general good management. * * *

Maung Tha Byaw is the Assistant Camp Officer of Camp No. 4. He did not do much actual survey work himself in the field-season having been chiefly employed in supervising the work of the sub-surveyors who in parts of the country worked at great distances from the base camp. The work of picking up by traverse the triangulation work in Sandoway was well attended to by him. * * *

GENERAL.

Cost rate of combined operations of traverse and detail survey.

56. The cost per square mile of the combined work of the traverse and detail survey of the year amounts to Rs. 119, and per acre to 3 annas against Rs. 104 and 2 annas 7 pies respectively last year. The rate per field for traversing, detail survey, and preparation of maps comes to 2 annas 6 pies.

* * * * *

Accounts and periodical returns.

59. The system for the preparation and submission of the accounts and returns of both sections of the office was precisely the same as that in force last year, and has worked very satisfactorily. Money needed for the working expenses of the party were drawn for on abstract bills, as required, and the usual detailed bills, together with separate accounts-current relating to the cadastral and traverse sections, submitted to the Comptroller

at the end of each month. In the field-season camp officers were kept in funds by means of abstract bills, drawn in their favour, on such treasuries as they required them; the necessary money provisions having been made in this respect before the taking of the field.

* * * * *

60. On the whole, the help received by the survey camps from local officials this year in the districts in which the party worked was sufficient for the due prosecution of survey operations. In Kyaukpyu in particular, where the Deputy Commissioner (Mr. Leeds) took a keen interest in the work of the survey, and generally afforded much help to all the camps, ample assistance was given by most of the petty officials and others owing to the very stringent orders that were issued by him in the matter. The Township Officers of Ramree and Cheduba (namely, Maung Tet Kaing and Maung Shwe Hman) gave every help to the survey, and it was in consequence of the interest taken by them in the work that excellent help was rendered to the surveyors by the villagers of their townships. This was very encouraging to the men of the party in a country so difficult of survey as that worked in, and it was owing to the assistance thus received that the traversing of Ramree and Cheduba was accomplished so quickly as was done. * * *

Assistance rendered by local officials.

61. * * * Application was accordingly made and the services of two Hospital Assistants secured for employment with the party during the field season. The two officers appointed were third grade Hospital Assistant, No. 1195, Ram Chandra Naidu, and first grade Hospital Assistant, No. 7, Shaik Rahim Buksh. The former reported himself for duty on the 19th November 1892, and was attached to Camp No. 3, but to attend to the sick of Camp No. 1 also; the latter arrived on the 25th November 1892 and was posted to Camp No. 4 for duty with it and likewise Camp No. 2. Later on, early in March, Ram Chandra Naidu was sent in medical charge of Camp No. 4, where his services were urgently required for work on the Taungup side; the other Hospital Assistant continuing in charge of Camp No. 2 at Ramree. From this time forward the sick of Camps 1 and 3 were treated in the civil hospital at Kyaukpyu.

There were treated, as indoor-patients, in the Camp Hospitals, by Ram Chandra Naidu, 246 patients, and by Shaik Rahim Buksh, 173 patients. This was exclusive of the sick to whom medicines were constantly being sent out into the field. The daily average sick in each of the camp hospitals was 10 in the earlier and unhealthier part of the season and 8 in the latter part. * * *

* * * * *

67. This will perhaps be a fitting place to give a short *resumé* of the work performed by the local Agency Survey Party during its period of existence since 1889-90. During the first two years of its operations it worked on the plots furnished by No. 12 Party of the Survey of India Department; but owing to the transfer of this party to Upper Burma, the local agency one did the combined work of both the traverse and cadastral survey during the remaining two years. Nearly all the hands of the office are Burmans, even to the officers, who have been locally trained to their duties. This in itself throws an extra burden of work on the office, in the matter of accounts and in most of the correspondence having to be carried on through the medium of the vernacular. * * * On the whole the survey staff has worked hard and well both in the field-season as also during the recess. The men have had to survey in difficult, remote, and unhealthy localities, exposed to numerous privations and dangers and have undergone much fatigue and labour; and I doubt very much, if they, or at least the larger number of them, could be induced to continue much longer in their present spheres of work after their past experiences. The present office has been organized and maintained by personal influence and the hope that the members have throughout entertained of its proving a stepping stone to more congenial and lucrative employment hereafter. Speaking generally, Burmans do not usually seek occupations demanding much labour or which are attended with great personal inconveniences; and unless actually driven to it by force of circumstances, will rather take up work which is more agreeable to their indolent habits and carrying lesser pay with it than take service where they will be called upon to exert themselves to a somewhat larger extent although the remuneration for so doing would be greater. It would, in fact, be inadvisable to continue survey work by local agency on an extensive scale, by either of the two systems that have prevailed within the past four years; such work is best left to Survey of India parties which belong to an old and well-organized department and whose hands are thoroughly trained and particularly fitted for the duty. The local Land Records Department should, I think, only concern itself in addition to its supplementary survey work proper with the survey of scattered patches of cultivation, in districts through which the Survey of India parties have already passed, which were left unsurveyed by them owing to their unimportance and of such other tracts, too, as are from time to time subsequently brought under the plough. With such minor work Superintendents could always be safely entrusted; also, with the final revisionary work following the expiration of the various terms of settlement.

Resumé of work of past 4 years.

A general abstract of the work done by the local Agency Party during the last four years is exhibited in Statement **C**. From this it will be seen that the operations of the party

have extended over 10 districts in the Pegu, Irrawaddy, and Arakan divisions. The total area that has been surveyed in detail comprises 4,637 square miles, and in traverse 5,677 square miles; of the latter 2,287 square miles was executed by No. 12 Party of the Survey of India Department. The cost, per square mile, of the detail work comes to Rs. 73, and of the traverse work to Rs. 65; the combined cost rate being Rs. 138 per square mile or 3 annas 5 pies per acre. If a deduction is made for the stock of surveying instruments, &c., in hand, in the way indicated in paragraph 56, this combined cost rate is further reduced to Rs. 134 per square mile. The cost of the detail survey, per field, comes to 2 annas 6 pies. The cost rate of the work of the first year 1889-90 is very high; this was, however, due to the initial expenditure in the equipment of camps being considerable and in the field-season of the cadastral section being limited for its work to so short a period as 4½ months only and the consequent small area completed by it in that year. In the three succeeding years the cost was kept down at its lowest limits; to have attempted to go below which would have proved dangerous to the efficiency of the work.

The proportion of cultivation to waste is rather high, being as 1:4·33. This forms an important factor in the working out of cost rates as the cost for surveying jungle may be assumed to be about one-fourth of that for cultivation; and to this fact is attributable to some extent the naturally low rate at which the survey has been done. But, on the other hand, the average size of the field, which takes a prominent part in the calculation has also to be considered. This is so small as 0·26 having been as minute as 0·15 in the final year of the work, and the smaller the field the proportionately higher contract rate at which the field-surveyors are paid, and the larger amount of office work that it involves—thus, for fields whose average sizes are 1·00, 0·80, 0·60, 0·40, and 0·20 of an acre, the corresponding contract rates of payment would be Re. 0·053, 0·060, 0·065, 0·086, 0·105, respectively, per acre. Then the circumstance of the scattered location of the areas surveyed instead of their being in compact blocks, and the great physical difficulties of the country with the concomitant difficulties of supervision, have also to be taken into account; likewise, the extreme unhealthiness of the tracts and other varying conditions of the work in hand. As regards the traverse section, also, the cost is enhanced by surveying in disconnected tracts and in hilly regions, in which line-cutting through jungle is necessarily heavy and seriously retards the progress of work; it may be assumed to be about twice as expensive to work in areas in which jungle predominates than where cultivation is more extensive. The existence of the large amount of jungle in the tracts operated on by the local Agency Party is due to only such areas being assigned to it for survey as were left untouched by the Survey of India parties when working in the same districts, or where the cultivation was not in homogeneous blocks and sufficiently extensive to be made over to them.

* * * * *

In addition to the work of survey, that of holding-marking has been carried on. As soon as the survey of the revenue-paying lands was completed, kwin traces were prepared in the Cadastral Camp Offices and handed over for the necessary delineation of holdings thereon to the holding-marking staff. All the revenue-paying areas which have been surveyed and mapped have been thus finished. The average size of the holding has been found to be 3·68 acres.

The total number of fields surveyed was 2,166,299; while the number of miles of line-cutting through jungle, for both the sections, amounted to 12,411 square miles, which serves to show the nature of the country worked in. The number of miles of partalling of the detail work executed by Inspecting Officers was 3,820; one-fifth of the holding-marking work was tested on the ground; the number of angles of the traverse survey observed was 102,406; and the linear miles of chaining (double measurements) done was 1,167—of one-fifth of the former and one-fourth of the latter re-measurements were made owing to the errors of working having been over the percentage allowable. The average number of stations fixed per square mile is 17, the average distance between two consecutive stations 9·11 chains, and the average size of the kwins about 1½ square miles. The number of permanent survey marks (clay pipes and zinc tubes) imbedded and handed over to the charge of village headmen or ywathugyis aggregates 86,372. The angular work of the traverses was checked by 514 azimuth observations (sun and star); and 34 stations of the Great Trigonometrical Survey were connected, which furnished checks to the linear measurements. The partalling and other checks applied to the various descriptions of work done show that the quality of the surveys, &c., was good. This will be apparent, too, by an inspection of the mathematical results of the traverses, where the average corrections are so small as five seconds per station for the angular work and six links per 100 chains of the distances.

During the recess months, after the due completion of the original 16-inch and 2-inch maps relating to the previous field-season's surveys, their lithography and publication has always been undertaken. The litho sheets were prepared in this office and the printing done at the Government Press. On the published 16-inch sheets of the year, the holdings, &c., were marked in pencil, in the usual way, for the first year's supplementry survey work, and these along with the holding traces and registers, area statements, &c., then forwarded to the district officers concerned by the end of November. In this way the traverse and cadastral work was carried on simultaneously, the latter following in the footsteps of the former, on

its very heels, so to speak, as closely as it was possible to do so; the maps were published in the same year, and the supplementary survey was thus enabled to start its work in the year immediately succeeding that of survey, applying the current revenue rates to the correct areas of the holdings. This resulted in the State gaining at about 50 per cent. on the previous assessments without any loss of time whatsoever.

As will be seen from the statement referred to the effect of the survey has been to increase the area and revenue (without the 10 per cent. cess) over the thugyis' figures by 178,143 acres and Rs. 2,80,199 respectively. This gives an increase of 48 per cent. in the area and 50 per cent. in regard to the revenue, exclusive of cess. For the reasons given in paragraph 23, the comparisons of the survey figures with those of the thugyis have been made in each case for the year of survey only. The average prevailing rate on the land, per acre, is found to be Re. 1·52.

From what has been stated above, it is hoped that the work accomplished by the local Agency Party will be considered to have been in every way satisfactory, and that the mission of the office has been adequately fulfilled.

* * * * *

STATEMENT A.—*Abstract of Work performed by the Cadastral Section of the Lower Burma Field-to-field Survey by Local Agency Party for the year 1892-93.*

No. of camp.	District.	Number of kwin plots remaining over from field-season or received during the recess-season of 1891-92.	Number of kwin plots received during the field-season of 1892-93.	Number of fields surveyed.	Average size of fields surveyed.	Area of fields surveyed.	Area of topographical features surveyed.	Total area of all descriptions surveyed. In acres.	Total area of all descriptions surveyed. In square miles.	Area of preceding surveyed on the triangulation system.	Area remaining over for survey by Land Records staffs in 1893-94, of which traverse plots are in readiness.	Amounts paid to field-surveyors according to contract rates of payment.	Number of miles of line-cutting done through jungle. By surveyors.	Number of miles of line-cutting done through jungle. By inspecting officers.	Number of lineal chains of partailing executed by inspecting officers.	Establishment. Number of survey inspectors employed throughout the year.	Establishment. Number of field-surveyors employed in the field.	Establishment. Number of computers and draughtsmen employed in recess (map section = 12 months).	Establishment. Number of holding-markers and inspectors employed in the field.	Establishment. Number of holding-markers employed in the field.	Establishment. Number of tracers employed in the field.	Holding-marking. Number of kwins of which holdings were marked.	Holding-marking. Number of holdings marked.	Holding-marking. Number of holdings tested by inspecting officers.	Holding-marking. Average size of holdings.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
					Acres.	Acres.	Acres.	Acres.	Sq. miles.	Sq. miles.	Sq. miles.	Rs. A. P.	Miles.	Miles.	Chains.										Acres.
1	Thayetmyo ...	99	...	68,162	0·31	21,090·00	145,858·00	166,948·00	260·86	...	...											99	11,038	3,077	1·98
	Bassein ...	62	4	34,540	0·33	11,399·00	124,789·00	136,188·00	212·79	...	...	11,899 14 3	377	120	57,239	5	50	45	1	5	8	66	862	223	12·76
	Kyaukpyu ...	...	306	350,750	0·15	51,675·00	188,917·00	240,592·00	375·93	28·46*	47·51											308	18,630	2,698	2·62
	Akyab ...	...	...	..	...	...	...	...	...	...	97·00	.....	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Kyaukpyu ...	...	222	382,509	0·14	53,816·81	177,708·02	231,524·83	361·75	...	98·03‡	11,237 3 5	414	36	44,505	5	50	45	1	5	8	146	31,452	8,210	1·69
	Sandoway ...	...	10	303,339	0·11	32,309·20	53,751·31	86,060·51	134·47	73·93†	66·22											132	15,748	6,020	2·03
Headquarters' office ...		...	...	...	...	...	...	...	...	...	..	.....	...	...	...	...	...	...	...	...	...	...	...	...	...
Map section ...		...	...	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	5	...	...	...	...	...	...	...
	Total ...	161	542	1,139,310	0·15	170,290·01	691,023·33	861,313·34	1,345·80	102·39	308·76	23,137 1 8	791	156	101,744	10	100	95	2	10	16	751	77,730	20,228	2·14

* Where the traverse work preceded the detail. | † Where the traverse work followed the detail. | ‡ Of this, 15 sheets relating to 10·62 square miles have been partly done.

STATEMENT A.—*Abstract of Work performed by the Cadastral Section of the Lower Burma Field-to-field Survey by Local Agency Party for the year 1892-93*—concluded.

No. of camp.	District.	Resulting increase in area for year of survey.			Resulting increase in revenue (a) for year of survey.			Average prevailing revenue rates on land per acre.	Cost of operations to Government from 1st December 1892 to 30th November 1893, i.e., actuals up to 31st May 1893 with sanctioned estimates thereafter.						Value of mathematical instruments, furniture, and tents in stock, less for wear-and-tear at 30 per cent. off cost of mathematical instruments, 20 per cent. off furniture, and 50 per cent. off tents.		Reduced cost with present value of stock in hand allowed for as calculated in foregoing columns.		Remarks.
		Areas according to survey (and of which the holdings were marked) of revenue-paying lands, including pottas.	Thugyis' areas for corresponding revenue-paying lands, including pottas, for 1892-93.	Increase of survey areas over thugyis' areas for 1892-93.	Revenue (a) calculated at current rates on the areas found by survey.	Revenue (a) calculated at current rates on the thugyis' areas for 1892-93.	Increase in revenue (a) due to field-to-field survey for 1892-93.		Detail survey.	Holding-marking.	Preparation of supplementary survey maps, registers, area statements, &c.	Revision survey.	Maps (including lithographic work).	Total.	For detail survey.	For map section.	For detail survey.	For lithographic map-work.	
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	
1	Thayetmyo ...	21,900·26	11,160·44	10,739·82	23,982·25	12,080·39	11,901·86	1·10	44,295 1 5	3,977 6 9	1,580 0 0	226 10 0	1,950 0 0	52,029 2 2	Mathematical instruments ... Rs. 4,828 8 11; Furniture ... ... 2,487 10 5; Tents 530 0 0	Mathematical instruments ... Rs. 689 12 3; Furniture 313 9 8	92,436 12 7	9,144 9 8	
	Bassein ...	11,000·00	7,914·63	3,085·37	17,353·81	11,934·61	5,419·20	1·58											
	Kyaukpyu ...	48,829·32	34,477·35	14,351·97	76,926·79	54,753·02	22,173·77	1·58											
	Akyab ...	...	...	...	...	...	...	...	...	...	...	...	...	...					
2	Kyaukpyu ...	53,000·00	34,162·23	18,837·77	76,449·35	47,747·42	28,701·93	1·44	43,506 4 7	3,861 10 2	1,580 0 0	146 6 9	1,950 0 0	51,044 5 6					
	Sandoway ...	31,942·70	22,359·62	9,583·08	51,909·31	36,305·37	15,603·94	1·63											
Headquarters' office ...		...	...	...	...	...	...	...	12,481 9 11	...	1,350 0 0	...	1,350 0 0	15,181 9 11					
Map section ...		...	...	...	...	...	...	...	...	...	...	...	4,897 15 7	4,897 15 7					
Total...		166,672·28	110,074·27	56,598·01	246,621·51	162,820·81	83,800·70	1·48	100,282 15 11*	7,839 0 11	4,510 0 0	373 0 9	10,147 15 7	123,153 1 2	7,846 3 4	1,003 5 11	92,436 12 7	9,144 9 8	

(a) Exclusive of the 10 per cent. cess.

* Of this Rs. 4,261-8-10 was on account of boat-hire.

STATEMENT B.—*Abstract of Work performed by the Traverse Section of the Lower Burma Field-to-field Survey by Local Agency Party for the year 1892-93.*

No. of camp.	District.	Main and minor circuits surveyed and proved.		Kwin traverses surveyed and proved.		Number of sub-traverses run.	Number of stations at which theodolite was set up.	Number of angles observed.	Number of linear miles of chaining (double measurements) done.	Number of miles of line-cutting done through jungle.	Number of azimuths observed and computed.		Number of G. T. S. connections made.	Number of subsidiary-bar observations made and worked out.	Number of 16-inch sheets got ready and forwarded to Cadastral Camp.				Number of latitudes computed.	Number of time observations made and worked out.	Cost of operations to Government from 1st November 1892 to 31st May 1893 (that is, actuals up to 31st May 1893 with sanctioned estimates thereafter.)			
															In field-season.		*During recess.*				Traversing.	Pipe-imbedding (including preparation and service of notices to ywathugyis).	Revision survey.	Total.
		Number.	Area in square miles.	Number.	Area in square miles.						Sun.	Star.			Kwins.	Sheets.	Kwins.	Sheets.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			Sq. miles.		Sq. miles.				Miles.	Miles.											Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Kyaukpyu ...	9	572·96	338	467·52	86	10,987	10,987	1,146·31	905·80	19	47	2	...	306 (19) (a)	620 (38) (a)	32 (5) (a)	60 (7) (a)	...	5	36,660 2 3	3,916 8 0	...	40,576 10 3
	Akyab ...	1	104·97	74	97·00	14	1,692	1,892	258·90	130·01	...	14	...	...	...	...	74	153	...	...				
4	Kyaukpyu ...	20	831·00	222	384·83	65	9,693	10,359	1,066·00	933·00	3	65	2	186	222	530	...	...	2	3	39,078 8 10	3,824 12 0	376 15 0	43,280 3 10
	Sandoway ...	11	294·00	190	190·00	45	5,852	6,232	806·00	166·00	...	78	7		10	46	180 (123) (b)	200 (163) (b)	...	...				
	Bassein ...	...	...	4	10·00	...	...	...	...	...	...	...	...	...	4	14	...	...	...	...				
	Headquarters office.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,943 13 4	100 0 0	...	4,043 13 4
	Total ...	41	1,802·93 (c)	828	1,149·35	210	28,424	29,470	3,217·21	2,134·81	22	204	11	186	542 (19) (a)	1,210 (38) (a)	286 (128) (a) (b)	418 (170) (a) (b)	2	8	79,682 8 5 (d)	7,841 4 0	376 15 0	87,900 11 5

NOTE.—The figures in brackets relate to work executed on the triangulation system.

(a) Where the traverse survey preceded the detail, thus (a) | (b) Where the detail survey preceded the traverse, thus (b) | (c) Includes 580 square miles of kwin traverses bordering on the outer side of main circuits. | (d) Of this Rs. 7,125-7-0 was on account of boat-hire.

STATEMENT B.—*Abstract of Work performed by the Traverse Section of the Lower Burma Field-to-field Survey by Local Agency Party for the year 1892-93* —concluded.

No. of camp.	District.	Partalling.		Number of 2-inch quarter sheets graticuled and plotted for map section.	Number of books of co-ordinate tables (by circles) prepared for cadastral camps.	Mathematical results of the traverses.		Establishment.		Survey marks.					Value of mathematical instruments, furniture, and tents in stock; less for wear and tear at 30 per cent. off cost of mathematical instruments, 20 per cent. for furniture, and 50 per cent. for tents.	Reduced cost of traverse survey with present value of stock in hand allowed for as calculated in foregoing column.
										Permanent.				Temporary.		
		Number of angles partalled.	Number of linear miles of distances partalled.			Average angular error per station, in seconds.	Average error per 1,000 links, in links.	Number of sub-surveyors employed in the field.	Number of computers and draughtsmen employed throughout the year.	Number of marks fixed and handed over to charge of ywathugyis.		Number of final notices prepared and issued to ywathugyis.				
										City pipes or zinc tubes imbedded.	Rocks or stones used (*in situ*).	Through field-surveyors or thugyis in field-season.	Through thugyis in recess-season.	Number of pegs driven into ground.		
1	2	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
			Miles.				Links.								Rs. A. P.	Rs. A. P.
3	Kyaukpyu ...	1,110	324·71	30	25	4	0·7	15	8	8,290	969	247	91	632		
	Akyab ...			6	3	3	0·5			1,551	81	...	74	126		
4	Kyaukpyu ...	4,202	300·42	25	32	3	0·6	15	8	7,945	...	219	3	1,748	Mathematical instruments 11,007 1 0	67,076 8 2
	Sandoway ...			25	22	4	0·5			2,700	...	...	190	3,162	Furniture ... 1,002 15 3	
	Bassein ...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tents ... 596 0 0	
	Headquarters office.	...	...	...	...	...	...	...	...	...	...	...	...	...		
	Total ...	5,312	625·13	86	82	3	0·6	30	16	20,486	1,050	466	358	5,688	12,606 0 3	67,076 8 2

STATEMENT C.—*General Abstract of Work performed by the Lower Burma Field-to-field Survey by Local Agency Party between and inclusive of the years 1889-90 and 1892-93.*

Year.	Number of districts operated in.	CADASTRAL SECTION. Detail survey. Total area of all descriptions surveyed (including fields and topographical features).	Area of preceding surveyed on the triangulation system, instead of ready-made plots.	Area of fields surveyed.	Number of fields surveyed.	Average size of fields.	Proportion of cultivation to waste.	Number of miles of line-cutting done through jungle.	Number of miles of partialling executed by inspecting officers.	Area remaining for survey by Land Records staffs in 1893-94, of which traverse plots are in readiness.	Holding-marking. Number of holdings marked.	Number of holdings tested by inspecting officers.	Average size of holding.	Map-work. Number of 16 inch sheets prepared and published.	Number of 2-inch sheets prepared and published.	Cost of operations. Detail survey.	Holding-marking.	Preparation of supplementary survey maps, registers, area statements, &c.	Revision survey.	Reduction and preparation of 2-inch maps, and lithograph-work of 16-inch and 2-inch sheets.	Total.	Cost rate. Of detail survey. Per square mile.	Per acre.	Per field.	Of publication of maps (including cost of lithography at Government Press. Per 16-inch sheet.	Per 2-inch sheet.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
		Sq. mls.	Sq. mls.	Acres.		Acres.		Mile.	Miles.	Acres.			Acres.			Rs.	Rs.	R.	Rs.	R	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1889-90 ...	3	284	...	53,977	133,211	0·41	1:2·33	217	417	...	6,048	650	8·67	343	19	47,700	902	3,500	...	5,742	57,844	175(a)	0 4 4	0 5 9	16 8 0	24 12 0
1890-91 ...	5	1,141	197	150,770	452,504	0·33	1:5·11	1,225	1,151	...	26,748	3,500	5·74	1,935	43	97,220	2,223	4,500	...	8,812	1,12,855	67	0 1 8	0 3 6	13 8 0	20 12 0
1891-92 ...	4	1,566	91	181,226	441,274	0·41	1:4·53	2,060	980	...	39,302	6,043	4·53	1,993	76	91,079	3,915	4,080	294	8,311	1,07,679	58	0 1 5	0 3 4	11 3 0	17 10 0
1892-93 ...	5	1,346	102	170,290	1,139,310	0·15	1:4·06	947	1,272	309(b)	77,730	20,228	2·14	1,790	86	1,00,283	7,839	4,510	373	10,148	1,23,153	75	0 1 10	0 1 5	9 10 0	31 6 0
Total ...	10	4,637	390	556,263	2,166,299	0·26	1:4·33	4,449	3,820	309(b)	149,828	30,421	3·68	6,061	224	3,36,382	14,879	16,590	667	33,013	4,01,531	73	0 1 10	0 2 6	11 12 0	24 9 0

(a) This rate was high owing to the field-season having consisted of four and-a-half months only and the area surveyed being short.
(b) Of this 11 square miles relating to only portions of sheets completed has already been surveyed, though not shown in column 3 of this statement.

STATEMENT C.—*General Abstract of Work performed by the Lower Burma Field-to-field Survey by Local Agency Party between and inclusive of the years 1889-90 and 1892-93*—continued.

Year.	TRAVERSE SECTION.																					
	TRAVERSE SURVEY.																	COST OF OPERATIONS.				
	Main and minor circuits surveyed.	Kwin traverses (exclusive of jungle blocks) surveyed and plotted.	Number of sub-traverses run.	Number of stations at which theodolite was set up.	Number of angles observed.	Number of linear miles of chaining (double measurements) done.	Number of miles of line-cutting done through jungle.	Number of azimuths observed and computed.	Number of G. T. S. connections made.	Number of subtense-bar observations made.	*Partalling.* Number of angles partalled.	*Partalling.* Number of linear miles of distances partalled.	Number of permanent marks imbedded and handed over to charge of ywathugyis.	Average size of kwins (exclusive of jungle blocks).	Average number of stations fixed per square mile.	Average distance between two consecutive stations.	*Mathematical results.* Average angular error per station, in seconds.	*Mathematical results.* Average error per 10 chains, in links.	Traversing (including plotting of 2-inch skeleton sheets).	Pipe embedding (including preparation and service of notices to ywathugyis).	Revision survey.	Total cost.	*Cost rate.* Of traverse survey, per square mile.	*Cost rate.* Of pipe embedding, per pipe.
1	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
	Sq. miles.	Sq. miles.				Miles.	Miles.					Miles.		Sq. miles.		Chains.		Links.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1889-90 ...	923	923	451	25,106	26,000(a)	2,952	2,000(a)	100(a)	5(a)	...	5,000(a)	600(a)	22,747	1·15	27	9·08	9	0·6	1,33,332	Not given. (b)	...	1,33,332	144	Not given. (b)
1890-91 ...	1,364	1,280	127	26,937	28,000(a)	2,930	2,000(a)	100(a)	5(a)	...	5,000(a)	600(a)	24,798	1·76	20	8·37	5	0·4	82,794	29,546	3,927	1,16,267	61	1 3 1
1891-92 ...	1,537	1,277	146	17,416	18,936	2,568	1,827	88	13	19	4,759	964	17,291	1·99	10	10·85	5	0·6	74,023	8,103	...	82,176	46	0 7 6
1892-93 ...	1,803	1,149	210	28,424	29,470	3,217	2,135	226	11	186	5,312	625	21,536	1·39	16	8·73	3	0·6	79,683	7,841	377	87,901	44	0 5 10
Total ...	5,677	4,629	934	97,883	102,406	11,669	7,962	514	34	205	20,071	2,789	86,372	1·54	17	9·11	5	0·6	3,69,832	45,490	4,304	4,19,676	65	0 8 5

(a) Assumed; not given in reports.

(b) Perhaps included in the cost of the following year, which is very high.

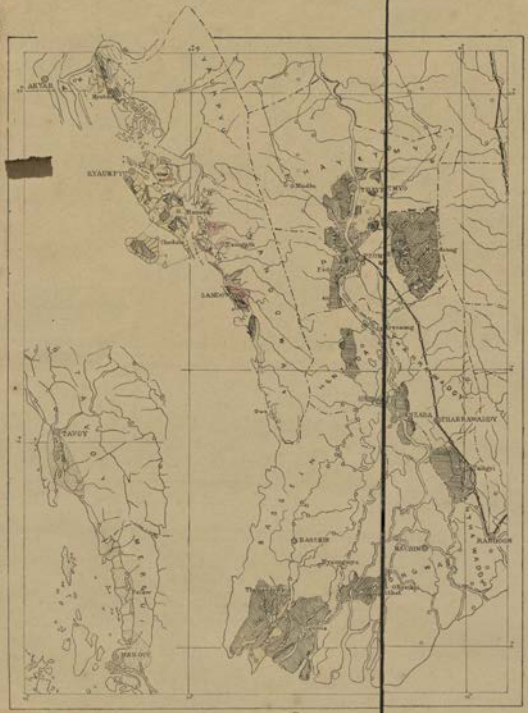
STATEMENT C.—*General Abstract of Work performed by the Lower Burma Field-to-field Survey by Local Agency Party between and inclusive of the years 1889-90 and 1892-93*—concluded.

Year.	COMBINED WORK OF TRAVERSE AND CADASTRAL SURVEY.												RESULTING INCREASE IN AREA AND REVENUE OF REVENUE-PAYING LANDS OVER CORRESPONDING FIGURES OF THUGYIS.								Remarks.
	Total cost of operations on all accounts.	Cost rate of traverse and detail survey.		Value of mathematical instruments, furniture, and tents in stock less for wear-and-tear.			Reduced cost with present value of stock in hand allowed for as calculated in foregoing columns.						Area for year of survey.			Revenue, exclusive of cess, at current rates.			Percentage of increase.		Average prevailing revenue rate on land per acre.	
		Per square mile.	Per acre.	For detail survey.	For map section.	For traverse survey.	For detail survey.		For lithograph map-work (including cost of lithography at Government Press).			For traverse survey.	According to survey (and of which holdings have been marked).	According to thugyis.	Increase.	Calculated on survey area.	Calculated on thugyis' area.	Increase.	In area.	In revenue exclusive of cess.		
							Of entire area.	Per square mile.	Of all the sheets.	Per 16-inch sheet.	Per 2-inch sheet.	Of entire area.	Per square mile.									
1	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
	Rs.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs.	Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	
1889-90 ...	1,91,176	349	8 0	...	...	...	47,700	175	5,742	16 8	24 12	1,33,332	144	52,451	36,451	16,000	78,152	53,152	25,000	44	47	1·49	
1890-91 ...	2,29,122	128	3 2	...	...	...	97,320	67	8,812	13 8	20 12	82,794	61	153,572	113,624	39,948	2,31,356	1,70,035	61,321	35	36	1·51	(a) The traverse work for 1890-91 was done by No. 12 Party, Survey of India.
1891-92 ...	1,69,855	104	2 7	...	...	...	91,079	58	8,311	11 3	17 10	74,073	46	178,165	112,568	65,597	2,80,776	1,70,699	1,10,077	58	64	1·58	
1892-93 ...	2,11,054	119	3 0	7,846	1,003	12,606	92,437	69	9,145	9 3	29 4	67,077	37	166,672	110,074	56,598	2,46,622	1,62,821	83,801	51	51	1·48	
Total ..	8,21,207	138	3 5	7,846	1,003	12,606	3,28,536	71	32,010	11 10	23 12	3,57,276	63	550,860	372,717	178,143	8,36,906	5,56,707	2,80,199	48	50	1·52	

DEPARTMENT OF LAND RECORDS AND AGRICULTURE.

A.—*Area under Supplementary Survey and Cost of the Operations.*

1	2		3		4		5		6		7		8		9		10
District.	Number of circles.		Total area in square miles.		Area assessed or held under temporary exemption. Paddy.		Garden and miscellaneous cultivation.		Total.		Actual cost of supplementary survey operations.		Cost per square mile of total area.		Cost per acre shown in column 6.		Remarks.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
					Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Pies.	Pies.	
Pegu ...	38	38	2,019	2,019	779,552	816,951	12,476	12,408	792,028	829,359	16,245	15,519	8 1 6	7 11 0	3·96	3·59	
Hanthawaddy ...	37	37	1,818	1,818	514,423	543,767	36,292	37,715	550,715	581,482	16,275	15,761	8 15 3	8 10 9	5·67	5·20	
Tharrawaddy ...	27	27	1,211	1,211	332,076	346,948	17,768	19,121	349,844	366,069	10,792	12,780	8 14 7	10 8 10	5·92	6·70	
Prome ...	52	56	1,266	1,676	258,985	272,694	34,778	45,726	293,763	318,420	11,894	11,876	9 6 4	7 1 4	7·77	7·16	
Bassein ...	57	63	2,603	2,994	571,133	633,901	28,095	28,977	599,228	662,878	19,747	23,964	7 9 5	8 0 1	6·33	6·94	
Henzada ...	51	51	1,785	1,785	378,369	387,102	33,360	50,549	411,729	437,651	13,153	12,556	7 5 11	7 0 7	6·13	5·51	
Akyab ...	74	66	1,839	1,845	459,485	473,691	27,776	29,210	487,261	502,901	13,078	12,889	7 1 9	6 15 9	5·15	4·92	
Thôngwa ...	19	40	1,461	3,202	179,537	717,768	43,147	61,402	222,684	779,170	7,857	16,224	5 6 0	5 1 1	6·77	4·01	
Thayetmyo ...	...	21	...	280	...	33,793	...	16,099	...	49,892	...	1,335	...	4 12 3	...	5·14	
Total ...	355	399	14,002	16,830	3,473,560	4,226,615	233,692	301,207	3,707,252	4,527,822	1,09,141	1,22,904	7 12 9	7 4 10	5·65	5·21	



D.

Index Map

OF

LOWER BURMA

SHOWING

TRACTS OF COUNTRY SURVEYED, FIELD-TO-FIELD, BY LOCAL AGENCY IN 1891-93

Area surveyed on plots of local traverse camps ... ...

Area surveyed on plots on triangulation system ... ...

Area left to be surveyed on plots of local traverse camps ...

Area surveyed in 1889-90 ... ...

Area surveyed in 1890-91 ... ...

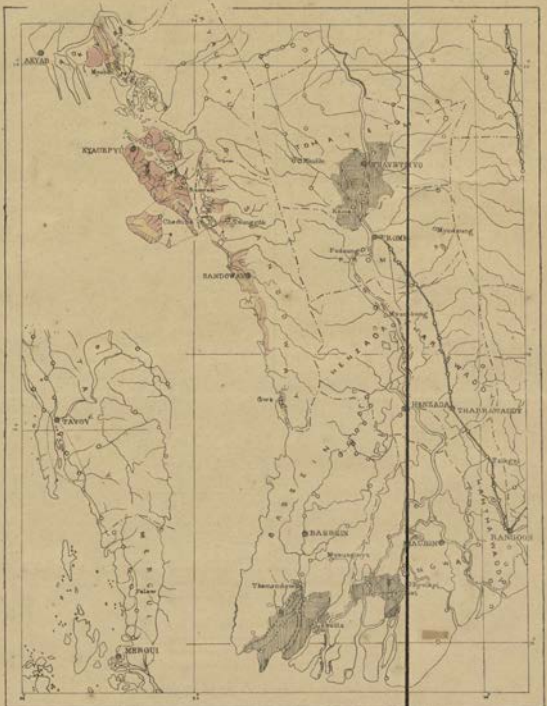
Area surveyed in 1891-92 ... ...

Jungle blocks excluded from area originally sketched out for survey on the 16-inch scale ... ...

Tracts originally intended for survey by Local Agency, but subsequently made over to No. 7 Party, Survey of India ...

Scale, 1 inch = 20 Miles.

100 MILES.



E.

Index Map

of

LOWER BURMA

showing

TRACTS OF COUNTRY SURVEYED IN TRAVERSE BY LOCAL AGENCY DURING 1892-93

Kwin traverses inside of main circuits ... ...

Jungle blocks inside of main circuits ... ...

Kwin traverses outside of main circuits ... ...

Kwin areas surveyed in 1892-93, but revised in 1892-93

Kwin traverses surveyed in 1891-92 ... ...

Jungle blocks inside of main circuits surveyed in 1891-92

Kwins surveyed by No. 7 Party, Survey of India, but of which plots were furnished by local traverse camps in 1891-92

Scale, 1 inch = 32 Miles.

B.—*Assessments in the Tracts under Supplementary Survey.*

District.	Paddy-land.		Garden and miscellaneous.		Total.		Remarks.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu	15,71,916	19,02,386	27,036	27,177	15,98,952	19,29,563	
Hanthawaddy ...	11,39,756	11,84,817	88,896	92,925	12,28,652	12,77,742	
Tharrawaddy ...	5,86,904	6,41,089	37,751	39,466	6,24,655	6,80,555	
Prome	2,67,023	2,84,294	72,860	81,807	3,39,883	3,66,101	
Bassein	9,21,815(*a*)	9,91,753	69,637(*a*)	71,444	9,91,452(*a*)	10,63,197	
Henzada	6,99,418	7,14,012	80,373	1,12,141	7,79,791	8,26,153	
Akyab	9,52,142	9,73,552†	54,404	58,308‡	10,06,546	10,31,860	
Thôngwa	7,53,429*	11,52,062	33,683*	54,880	7,87,112*	12,06,942	
Thayetmyo	...	36,879	...	19,210	...	56,089	
Total ...	68,92,403	78,80,844	4,64,640	5,57,358	73,57,043	84,38,202	

* Revised figures.
† Including Rs. 870 taungya-tax.
‡ Including Rs. 34 fruit-tree tax.
(*a*) Includes the new tract brought under Supplimentary Survey.

C.—*Agency by which the Supplementary Survey was conducted.*

District.	Number of circles.	Number of thugyis who have qualified in surveying.	Number of thugyis who actually took part in supplementary survey.	Number of circles in which thugyisayès were employed.	Number of circles in which it was necessary to employ two thugyisayès,	Remarks.
1	2	3	4	5	6	7
Pegu ...	38	32	38	36	16	
Hanthawaddy ...	37	32	35	36	10*	*These extra hands were employed till April.
Tharrawaddy ...	27	20	18	25	13	
Prome ...	56	21	10	55	13	
Bassein ...	42	29	22	41	29	
Henzada ...	51	37	37	42	3	
Akyab ...	66	26	10	60	1	
Thôngwa ...	40	26	26	40	28	
Thayetmyo ...	21	14	3	21	...	
Total ...	378	237	199	356	113	

D.—*Supplementary Survey Inspection.*

District.	Year.	Number of kwins in tract under supplementary survey.	Number of kwins in which the field work was checked by the Superintendent.	Work done by Inspectors.			Total number of kwins, the field work of which was checked by Land Records staff.	Number of kwins, the field work of which was checked by the Deputy Commissioner.	Work done by Subdivisional Officers.			Work done by Township Officers.		
				Number of Inspectors.	Number of kwins checked.	Average.			Number of Subdivisional Officers.	Number of kwins checked.	Average.	Number of Township Officers.	Number of kwins checked.	Average.
Pegu ...	1891-92	924	82	4	428	107	509	21	2	18	9	5	91	18
	1892-93	924	78	4	498	124	530	26	2	52	26	5	99	20
Hanthawaddy ...	1891-92	1,305	128	4	550	137	619	72	1	8	8	4	65	16
	1892-93	1,305	110	4	556	139	651	...	1	5	5	4	45	11
Tharrawaddy ...	1891-92	566	77	4	318	79	395	26	2	11	5	5	18	4
	1892-93	566	81	4	362	90	443	12	2	16	8	5	19	4
Prome ...	1891-92	772	119	4	292	73	411	21	3	32	11	4	28	7
	1892-93	980	165	4	517	129	682	19	3	45	15	5	48	10
Bassein ...	1891-92	1,388	139	8	809	101	782	14	4	30	7	8	64	8
	1892-93	1,639	161	9	1,042	116	1,093	27	...	11	...	8	118	15
Henzada ...	1891-92	835	105	5	382	76	487	26	4	43	11	6	102	17
	1892-93	835	109	5	455	91	555	9	2	31	15	6	86	14
Akyab ...	1891-92	1,010	59	5	459	92	518	7	3	21	7	5	30	6
	1892-93	1,024	92	5	553	111	645	8	3	69	23	5	55	11
Thôngwa ...	1891-92	521	40	4	211	53	251	...	1	5	5	2	11	5
	1892-93	1,315	136	7	516	74	652	...	3	18	6	9	19	...
Thayetmyo ...	1891-92	...	/...	...	...	...	...	...	...	...	...	...	...	...
	1892-93	190	69	1	61	61	117	...	...	...	...	...	...	...
Total ...	1891-92	7,321	769	38	3,449	91	3,972	187	20	168	8	39	479	10
	1892-93	8,778	992	43	4,560	106	5,373	101	16	247	15	47	489	13

E.—*Result of Corrections.*

District.	Effect of correction.							
	Total increase.		*Total decrease.*		*Net increase.*		*Net decrease.*	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
1	2	3	4	5	6	7	8	9
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Pegu	183	489	26	219	157	270	...	...
Hanthawaddy ...	423	943	309	564	114	379	...	...
Tharrawaddy ...	509	856	14	42	495	814	...	...
Prome ...	303	335	11	256	292	79	...	...
Bassein ...	1,869	4,150	221	2,721	1,648	1,429	...	...
Henzada ...	713	1,323	47	362	666	961	...	...
Akyab ...	548	1,505	290	748	258	757	...	...
Thôngwa ...	611	1,390	112	214	499	1,176	...	...
Thayetmyo ...	90	137	18	243	72	...	...	106
Total ...	5,249	11,128	1,048	5,369	4,201	5,865	...	106

F.—*Table showing the nature of Errors found by the Superintendents and Inspectors.*

(*a*) New plots wrongly surveyed.

District.	Number of new fields or plots checked by Superintendent or Inspector.	Number of such plots in which errors were found.			Remarks.
		Errors amounting to ½ an acre or more.	Errors of less than ½ an acre.	Total number of errors.	
1	2	3	4	5	6
Pegu	2,964	46	257	303	
Hanthawaddy	1,597	68	110	178	
Tharrawaddy	1,773	95	583	678	
Prome	366	22	84	106	
Bassein	1,604	124	249	373	
Henzada	799	44	254	298	
Akyab	1,660	40	205	245	
Thôngwa	798	131	149	280	
Thayetmyo	399	32	46	78	
Total ...	11,960	602	1,937	2,539	

(*b*) Omissions to survey new plots.

District.	Number new plots found not surveyed.			Remarks.
	Errors amounting to ½ an acre or more.	Errors of less than ½ an acre.	Total number of errors.	
1	2	3	4	5
Pegu	50	670	720	
Hanthawaddy	251	808	1,059	
Tharrawaddy...	100	820	920	
Prome	102	453	555	
Bassein	509	1,479	1,988	
Henzada	232	651	883	
Akyab	82	480	562	
Thôngwa	324	699	1,023	
Thayetmyo	77	130	207	
Total ...	1,727	6,190	7,917	

F.—*Table showing the nature of Errors found by the Superintendents and Inspectors*—continued.

(*c*) Errors in marking fallows.

District.	Number of fields marked fallow that were checked.	Fallow fields shown as cultivated.			Cultivated fields shown as fallow.			Remarks.
		Errors amounting to ½ an acre or more.	Errors of less than ½ an acre.	Total number of errors.	Errors amounting to ½ an acre or more.	Errors of less than ½ an acre.	Total number of errors.	
1	2	3	4	5	6	7	8	9
Pegu	11,512	47	475	522	17	59	76	
Hanthawaddy ...	10,242	91	660	751	27	26	53	
Tharrawaddy ...	5,696	60	989	1,049	5	63	68	
Prome	11,814	440	1,779	2,219	76	248	324	
Bassein	56,049	1,197	5,289	6,486	369	1,460	1,829	
Henzada	8,612	196	2,548	2,744	30	467	497	
Akyab	39,031	15	1,886	1,901	48	212	260	
Thôngwa	2,224	266	1,067	1,333	48	68	116	
Thayetmyo	2,595	...	...	690	...	...	415	
Total ...	1,47,775	2,312	14,693	17,695	620	2,603	3,638	

(*d*) Lands wrongly classified and errors in field boundaries in the interior of holdings.

District.	Classification of land.		Interior holding boundary errors.		Remarks.
	Number of holdings visited.	Number of holdings in which land was found wrongly classified.	Number of boundaries checked.	Number of boundaries in which errors were found.	
1	2	3	4	5	6
Pegu	4,732	18	7,782	126	
Hanthawaddy ...	8,319	86	8,930	413	
Tharrawaddy ...	10,936	30	37,355	555	
Prome	2,600	30	11,463	377	
Bassein	15,252	35	16,640	282	
Henzada	8,451	90	56,822	4,477	
Akyab	2,053	12	23,023	426	
Thôngwa	958	388	15,161	1,067	
Thayetmyo	...	...	4,059	627	
Total ...	53,301	689	1,81,235	8,350	

F.—*Table showing the nature of Errors found by the Superintendents and Inspectors*—concluded.

(*e*) Errors in noting sales, transfers, and sub-letting of land.

District.	Tenant statistics.		Statistics of sales, transfers, mortgages, &c.		Kazin errors.		Others.	
	Number of cases of sub-letting checked.	Omissions to note or errors in showing tenancies.	Number of cases in which sales, transfers, and mortgages were checked.	Omissions to show, or errors in noting terms of sales, transfers, and mortgages.	Number of fields checked.	Number of errors.	Number of fields checked.	Number of errors.
1	2	3	4	5	6	7	8	9
Pegu	5,813	576	3,904	181	140,899	3,375	1,209	114
Hanthawaddy ...	2,524	267	718	229	211,655	3,485	...	...
Tharrawaddy ...	2,662	507	1,530	279	83,292	5,232	...	...
Prome	5,276	295	5,979	292	...	1,578	...	450
Bassein	2,598	893	362	123	243,651	4,318	5,648	1,083
Henzada	3,232	591	803	193	64	33	193	123
Akyab	5,927	320	891	172	342,370	4,837	3,723	392
Thôngwa	921	701	420	342	349	349	1,705	1,697
Thayetmyo ...	103	33	138	62	...	...	42,510*	246
Total ...	29,056	4,183	14,745	1,873	1,022,280	23,207	54,988	4,105

* Including Kazin errors.

G.—*Condition of the Permanent Survey marks.*

District.	Total number of permanent survey marks in the district.	Number of marks visited by thugyis and taiksayes.	Number of marks				Remarks.
			Found broken.	Replaced.	Missing.	Replaced.	
1	2	3	4	5	6	7	8
Pegu	12,122	7,411	1,134	1,128	964	960	
Hanthawaddy ...	16,992	10,670	1,049	1,049	360	360	
Tharrawaddy ...	10,832	5,523	176	176	279	196	
Prome	26,401	10,798	2,669	2,312	183	183	
Bassein	41,921	17,508	1,630	1,630	1,302	1,302	
Henzada	28,974	18,282	1,104	844	1,573	734	
Akyab	11,173	8,655	639	639	250	96	
Thôngwa	38,141	16,460	1,845	141	2,403	19	
Thayetmyo	4,124	4,124	68	25	7	2	
Total ...	190,680	99,431	10,314	7,944	7,321	3,852	

H.—*Thugyis' commission and Thugyis' assistants' salaries.*

District.	Number of Thugyis.	Years.	Total area assessed or held under temporary exemption.	Thugyis' commission			Deductions made from Thugyis' commission.				Balance paid to Thugyis.	Remarks.
				On land revenue.	On capitation tax and other taxes or rates.	Total.	*For Thugyisayès.*		Chain-men.	Total.		
							Number.	Amount per annum.				
			Acres.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Pegu	38	1891-92	792,028	88,452	26,881	1,15,333	48	18,570	2,829	21,399	93,934	
	38	1892-93	829,359	96,553	26,241	1,22,794	59	19,864	3,005	22,869	99,925	
Hanthawaddy	37	1891-92	550,715	65,701	25,195	90,896	36	14,233	...	14,233	76,663	
	37	1892-93	581,482	65,840	24,929	90,769	36	15,890	...	15,890	74,879	
Tharrawaddy	27	1891-92	349,844	30,945	22,474	53,419	41	13,962	4,788	18,750	34,669	
	27	1892-93	366,069	31,376	22,944	54,320	44	14,029	3,862	17,891	36,429	
Prome	49	1891-92	293,763	18,467	28,114	46,581	41	12,558	3,108	15,666	30,915	
	58	1892-93	318,420	20,951	28,077	49,028	40	14,234	3,194	17,428	31,600	
Bassein	40	1891-92	599,228	70,771	27,311	98,082	60	20,944	8,578	29,522	68,560	
	42	1892-93	662,878	62,245	28,972	91,217	70	24,810	9,824	34,634	56,583	
Henzada...	47	1891-92	411,729	35,443	32,877	68,320	40	13,957	2,782	16,739	51,581	
	47	1892-93	437,651	38,289	33,553	71,842	41	15,255	2,913	18,168	53,674	
Akyab	74	1891-92	487,261	59,365	30,826	90,191	52	21,782	3,255	25,037	65,154	
	63	1892-93	502,901	57,701	31,116	88,817	52	22,137	3,646	25,783	63,034	
Thôngwa	19	1891-92	222,684	26,867	15,687	42,554	19	6,180	2,597	8,777	33,777	
	40	1892-93	779,170	86,820	33,914	1,20,734	42	19,403	5,049	24,452	96,282	
Thayetmyo	...	1891-92	...	...	...	...	...	...	...	...	...	
	21	1892-93	49,892	5,274	8,176	13,450	15	1,608	986	2,594	10,856	
Total ...	331	1891-92	3,707,252	3,96,011	209,365	6,05,376	337	1,22,186	27,937	1,50,123	4,55,253	
	373	1892-93	4,527,822	4,65,049	237,922	7,02,971	399	1,47,230	32,479	1,79,709	5,23,262	

I.—*Survey Examinations in Lower Burma.*

District.	Number of candidates who passed in				Remarks.
	October 1892.		*April 1893.*		
	From Government survey schools.	From other schools or private students.	From Government survey schools.	From other schools or private students.	
1	2	3	4	5	6
Akyab	9	...	10	...	
Kyaukpyu	6	...	...	...	
Sandoway	...	...	...	...	
Rangoon	...	3	...	1	
Hanthawaddy	8	...	9	1	
Pegu	5	1	12	6	
Tharrawaddy	11	1	9	2	
Prome	8	3	15	7	
Bassein	15	4	15	3	
Thôngwa	19	1	21	1	
Henzada	16	2	13	2	
Thayetmyo	...	1	...	...	
Amherst (Moulmein) ...	6	1	7	1	
Shwegyin	...	1	...	2	
Toungoo	...	...	6	...	
Total ...	103	18	117	26	

II.—*Survey Examinations in Upper Burma.*

District.	Number of candidates who passed in				Remarks.
	October 1892.		*March 1893.*		
	From Government survey schools.	From other schools or private students.	From Government survey schools.	From other schools or private students.	
1	2	3	4	5	6
Mandalay	...	...	22	20	
Bhamo	...	...	...	...	
Katha	...	...	...	...	
Shwebo	...	...	...	...	
Ruby Mines	...	...	...	...	
Ye-u	...	...	...	...	
Sagaing	...	...	14	4	
Lower Chindwin	...	...	...	...	
Upper Chindwin	...	...	...	...	
Myingyan	...	...	...	...	
Pakôkku	...	...	...	...	
Minbu	12	...	15	1	
Magwe	...	...	...	...	
Kyauksè	...	...	16	12	
Meiktila	...	...	...	1	
Yamèthin	...	...	6	...	
Pyinmana	...	...	...	...	
Total ...	12	...	73	38	

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1893.*

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayes.	Area and revenue. Area in acres, Total area of district.	Area and revenue. Area in acres, Cultivated.	Area and revenue. Total assessment.	Area and revenue. Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though required to pass the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Settled Tracts.							Rs.		Acres.		Acres.						
		Akyab	3	1	1	2(a)	34,950	23,314	41,727	6,509			1,871(b)	3,247	...	...	...	...	(a) Excluding the Taiksayè of Myoma circle, who was engaged for a couple of months only.
		Pauktaw	13		10	9	178,400	75,511	1,41,701	7,349			7,551	735	...	...	...	...	
		Minbya	7		6	4	108,345	37,549	67,274	5,196			6,258	865	...	...	...	...	
		Kaladan	9	5	7	6	117,528	56,405	98,938	9,344	100,928	14,688	8,058	1,334	...	...	...	...	(b) The averages in columns 14 and 15 are calculated excluding the circles in which there were no thugyis.
		Myohaung	11		9	7	193,034	81,883	1,56,874	9,105			6,844	873	...	...	...	...	
		Urittaung	11		8	7	129,385	62,317	1,22,817	8,579			6,817	895	...	...	...	...	
		Rathedaung ...	14		13	10	197,719	102,720	1,93,255	13,153			7,901	1,012	...	...	...	...	
		Naaf	7		6	7	222,241	64,962	1,15,436	14,206			7,692	1,856	...	...	...	...	
	Akyab	Total ...	75	5	60	52	1,181,502	504,641	9,38,022	73,439	100,928	14,688	7,376	1,074	...	...	...	...	
		Unsettled Tracts.																	
		Pauktaw	...	...	...	...	181,815	3,591	7,547	1,339	...	...	...	...	...	...	...	...	
		Minbya	3	...	3	...	507,337	14,911	25,248	3,420	...	...	4,970	1,140	...	...	...	...	
		Kaladan	...	...	...	...	162,180	4,978	6,167	1,740	...	...	...	...	...	...	...	...	
		Myohaung	...	...	...	...	465,894	7,055	914	411	...	...	...	...	...	...	...	...	
		Urittaung	...	...	...	...	264,955	5,868	7,463	1,793	...	...	...	...	...	...	...	...	
		Rathedaung ...	...	...	...	...	605,268	2,506	1,948	448	...	...	...	...	...	...	...	...	
		Naaf	...	...	...	...	79,698	11,637	7,981	1,791	...	...	...	...	...	...	...	...	
		Total ...	3	...	3	...	2,368,147	44,546	57,268	10,942	...	...	14,849	3,647	...	...	...	...	
		Total Settled and Unsettled Tracts.	78	5	63	52	3,449,649	549,187	9,95,290	84,381	109,837	16,876	8,718	1,339	...	...	...	...	
		Waste-land Grants ...	...	...	...	...	92,751	92,751	45,902	46	...	...	...	...	...	...	...	...	
		TOTAL, AKYAB ...	78	5	63	52	3,542,400	641,938	10,41,192 (c)	84,427	128,388	16,885	..	...	...	...	...	...	(c) Including Rs. 1,333 revenue that has been collected after 31st March. This is purposely allowed so as to correspond with the figures of the Land Records Report.
ARAKAN.	Northern Arakan	Paletwa ...	4	...	15(a)	...	649,600	10,172	4,086	4,086	...	...	678	272	...	14(d)	...	...	(d) Out of four thugyis three have retired on pension and 14 are newly appointed as Ywathugyis.
	Kyauk-pyu.	Kyaukpyu ...	22	...	13	3(e)	240,640	29,533	41,987	34,967	...	...	2,272	2,690	1	...	...	1	(e) Appointed for the circles in which collection of revenue by Ywathugyis is being experimentally tried. There is also one district surveyor. He is not shown in this return.
		Ramree	23	...	13	1(e)	272,640	30,496	40,453	39,302	...	...	2,346	3,023	1	...	...	2	
		An	9	...	6	...	1,822,080	17,773	16,766	7,065	...	...	2,962	1,177	...	...	...	1	
		Cheduba ...	8	...	6	...	153,600	20,084	29,780	13,934	...	...	3,347	2,322	...	...	...	1	
		Myebôn	10	...	8	...	268,800	25,017	35,143	5,038	...	...	3,127	630	...	...	...	...	
		Total ...	72	...	46	4	2,757,760	122,903 (f)	1,64,129	100,306	...	...	2,672	2,181	2	...	...	5	(f) Last year's figures, 121,482 acres, included fallow land and lands granted with exemption from revenue whether cultivated or not.
	Sandoway.	Northern	12	...	6	1	985,600	20,291	28,084	8,075	...	...	3,382	1,346	...	...	...	5	
		Central	12	...	6	2	657,280	22,813	30,112	9,993	...	...	3,802	1,665	...	...	...	4	
		Southern	8	...	1	2	816,768	10,453	9,711	4,391	...	...	10,453	4,391	...	...	...	...	
		Total ...	32	...	13	5	2,459,648	53,557	68,807	22,459	...	...	4,120	1,728	...	...	...	9	
		Total Arakan Division...	186	5	137	61	94,99,408	828,570	12,78,214	2,11,278	165,714	42,256	...	...	2	14	...	14	

(a) Includes 14 Ywathugyis.

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1893*—continued.

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayés.	Area and revenue. Area in acres. Total area of district.	Area and revenue. Area in acres. Cultivated.	Area and revenue. Total assessment.	Area and revenue. Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have undergone examination in surveying.	Thugyis. Number previously appointed who, though required to pass the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
									Rs.		Acres.		Acres.						
Pegu.	Rangoon Town...	.....	8	1	7	...	14,080	3,983	10,894(a)	430	3,983	430	569	61	...	...	...	...	(a) There are six agricultural circles in charge of five thugyis.
	Hanthawaddy	*Kungyangôn ...	10	1	10	10	293,657	161,869	3,12,936	4,852	161,869	4,852	16,187	485	...	1	...	...	The thugyi of Bawlè died during the month of March. By a recent order his place will not be filled up
		Tante ...	9	1	9	9	231,980	156,090	3,28,897	4,977	156,090	4,977	17,343	553	...	...	...	...	
		Hmawbi ...	12	1	13	13	295,269	198,219	4,13,784	8,650	198,219	8,650	15,248	665	...	...	...	...	
		Hlaing ...	5	1	5	5	425,770	87,321	1,24,302	5,229	87,321	5,229	17,464	1,046	...	...	...	...	
		Total ...	37	4	37	37	1,246,686	603,499	11,79,919*	23,708	150,875	5,027	16,312	641	...	1	...	...	* Includes Rs. 524 assessed after the 31st March.
	Pegu	Payagale ...	8	4	8	13	457,546	165,113	2,54,795	9,626	219,273	8,971	20,639	1,203	...	...	...	...	(b) Acting.
		Paunglin ...	6		6	7	376,907	106,337	2,15,685	6,549			17,723	1,091	...	...	...	...	
		Kawa ...	7		7	13	230,315	192,925	4,33,829	7,529			27,561	1,076	...	5 (b)	(c)	...	(c) All passed.
		Pagandaung ...	8		8	15	227,936	192,679	3,97,699	6,107			24,085	763	...	...	...	...	
		Kyauktan ...	9		9	11	261,250	220,039	4,86,768	6,072			24,449	675	...	...	...	...	
		Total ...	38	4	38	59	1,553,954	877,093	17,88,786	35,883	219,273	8,971	23,081	944	...	5	...	...	
	Thaffawaddy ...	Sanywe ...	8	4	6	10	457,840	105,484	1,84,100	16,211	94,407	18,892	17,581	2,702	...	...	...	...	
		Minhla ...	6		6	7	254,720	92,301	1,71,302	15,035			15,384	2,596	...	...	...	1	
		Gyobingauk ...	8		8	9	208,640	104,216	1,78,724	20,331			13,027	2,589	...	...	...	...	
		Tapun ...	7		7	7	240,000	68,499	87,775	20,237			9,786	2,801	...	...	...	2	
		Monyo ...	3		2	1	133,760	7,128	10,691	3,853			3,564	1,926	...	...	...	...	
		Total ...	32	4	29(d)	34	1,288,960	377,628	6,32,592	75,567	94,407	18,892	13,022	2,606	...	...	...	3	(d) Three circles are brought under the ywathugyi-system.
	Prome	Padaung ...	14	1	12	7	645,120	41,636	50,158	13,985	42,830	30,000	3,470	1,165	...	...	...	...	
		Shwedaung ...	8	1	8	7	130,560	41,026	45,461	29,256			5,128	3,657	...	...	...	...	
		Prome ...	2		2	1	5,760	1,804	2,171	744			902	372	...	...	...	...	
		Paungdè ...	9	1	9	8	128,261	54,131	51,954	19,330	115 940	44,890	6,015	2,137	...	...	...	...	
		Thegôn ...	6		6	6	114,939	61,809	62,347	25,660			10,301	4,277	...	...	...	...	
		Shwele ...	4	1	3	2	467,200	21,346	12,542	8,792	115,387	59,146	7,115	2,731	...	...	...	...	
		Mahathaman ...	13		10	10	355,840	94,041	81,707	51,154			9,404	5,115	...	...	...	...	
		Total ...	56	4	50	41	1,847,680	315,793	3,06,340	148,321	78,948	37,055	6,316	2,964	...	...	...	...	
		Total Pegu Division ...	171	17	161	171	5,951,360	2,177,996	2,918,531	283,809	128,117	16,695	13,528	1,763	...	6	...	3	

FORM NO. 1.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1893*—continued.

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayes.	Area and revenue. Area in acres. Total area of district.	Area in acres. Cultivated.	Total assessment.	Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though required to pass the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
									Rs.		Acres.		Acres.						
Irrawaddy.	Thôngwa	Đanubyu	5	1	5	5	194,628	84,486	1,91,215	8,905	34,486	8,905	16,897	1,781	...	1	...	...	
		Yandoon	5	1	5	5	212,733	49,580	1,08,595	7,587	49,580	7,587	9,916	1,517	...	...	...	...	
		Paptanaw	5	1	5	5	308,154	40,424	82,018	7,951	40,424	7,951	8,085	1,590	...	1	...	...	
		Wakamè	6	1	6	6	736,000	103,549	1,04,193	11,872	103,549	11,872	17,258	1,979	...	...	...	1	
		Ma-ubin	6	1	6	5	305,622	102,256	2,36,756	7,717	102,256	771	17,043	1,286	1	...	...	1	
		Kyaiktat	5	1	5	5	392,542	193,292	3,83,609	11,420	193,292	11,420	38,658	2,284	1	...	...	...	
		Pyapôn	2	1	2	2	274,142	54,631	1,05,082	2,678	54,631	2,678	27,315	1,339	...	...	...	...	
		Pyindayè	1	1	1	1	852,145	11,871	20,382	1,317	11,871	1,317	11,871	1,317	1	...	...	...	
		Dedayè	5	1	5	5	238,210	145,231	2,99,847	6,227	145,231	6,227	29,046	1,245	1	...	...	...	
		Total	40	7	40	39	3,518,176	785,320	16,21,097	65,674	112,189	9,382	19,633	1,642	4	2	...	2	
	Bassein	Ngaputaw	4	9	7	6	190,691	40,688	43,664	1,878	75,960	7,289	5,727	268	...	6(a)	5	...	Settled.
		Myaungmya	8		7	13	398,082	103,706	1,47,204	9,700			14,815	1,386	...	...	...	1	
		Thigwin	5		5	9	225,168	102,066	1,54,001	8,204			20,413	1,641	...	...	...	...	
		Kangyidaung	4		4	8	187,173	93,066	1,35,179	6,532			23,751	1,633	...	...	...	...	
		Bassein	7		6	14	124,889	58,270	65,395	4,050			19,423	1,550	...	1	...	...	
		Thabaung	12		4	5	195,887	46,463	43,305	7,314			11,616	1,823	...	2	...	...	
		Kyônpyaw	7		7	13	349,783	126,976	2,16,085	14,542			18,139	2,673	...	2	...	1	
		Yègyi	12		6	10	215,010	82,111	1,46,724	9,857			13,695	1,643	...	...	...	...	
		Bassein town	3		3	3	7,147	3,026	6,251	504			1,009	168	...	...	...	1	
		Thabaung	2		2	...	240,530	2,488	2,148	561			1214	280	...	...	...	1	
		Myaungmya	4		4	...	252,052	2,408	3,833	179			2,408	179	...	...	...	...	
		Ngaputaw	7		3	...	601,071	21,030	22,871	1,706			7,010	569	...	1	...	...	Unsettled.
		Total	71	9	52(a)	73	3,087,423	683,638	9,90,801	65,597	75,960	7,289	13,147	1,261	1	11	5	4	(a) Includes five Ywathugyis from Ngaputaw circle.
	Henzada	Zalun	7	1	7	9	208,000	96,076	1,77,485	11,377	88,620	17,759	25,297	1,625					
		Henzada	11	1	11	7	181,120	105,502	2,00,365	17,570			9,501	15,961					
		Okpo	9	...	9	8	468,480	82,850	1,17,052	17,186			9,206	1,910					
		Lemyethna	8	1	4	5	126,817	51,861	86,452	9,567			12,930	2,392	...	...	...	...	
		Kanaung	4	1	4	23	76,800	46,907	65,303	9,068			10,477	2,324					
		Myanaung	6	1	6	6	135,680	41,766	70,252	17,094			6,961	2,849					
		Kyangin	6	...	6	3	176,640	23,200	33,837	6,985			3,867	1,164					
		Total	51	5	47	41	1,373,537	443,102	7,50,256	88,797	88,620	17,759	9,428	1,889	...	...	...	...	
	Thayetmyo	Mycdè	13	2	13	7	590,080	50,490	47,932	24,541	60,249	33,215	3,884	1,888	1	3	3	3	
		Thayetmyo	6		6		122,880	16,362	13,292	12,335			2,727	2,086		...	...	...	
		Mindôn	8		8	...	453,120	23,087	16,301	12,203			2,886	1,525		1	...	3	
		Kama	12		11	8	368,000	30,560	33,996	17,352			2,778	1,577		1	1	2	
		Total	39	2	38	15	1,534,080*	120,499	1,10,631	66,431	60,249*	33,215	3,171	1,748	1	5	4	8	
	Total Irrawaddy Division		201	23	177	168	9,513,216	2,032,559	34,72,865	286,499	88,372	12,456	11,483	1,619	6	28	9	14	

* Exclude the Upper Burma portion.

FORM NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1893*—continued.

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayks.	Area and revenue. Area in acres. Total area of district.	Area in acres. Cultivated.	Total assessment.	Number of holdings.	Average per Inspector: Cultivated area.	Average per Inspector: Holdings.	Average per Thugyi: Cultivated area.	Average per Thugyi: Holdings.	Inspectors: Number newly appointed during the year.	Thugyis: Number newly appointed during the year.	Thugyis: Number of those newly appointed who have not passed exami-nation in surveying.	Thugyis: Number previously appointed who, though required to pass the survey examination, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
									Rs.		Acres.		Acres.						
Tenasserim	Amherst	Moulmein	1	1	1	...	8,960	2,305	4,442	471	2,305	471	2,305	471	...	1	...	...	
		Yelamaing	8	8			1,563,520	21,197	21,803	4,787			2,676	598	...	...	...	...	4
		Wagaru	5	5			167,680	11,149	17,055	2,814			2,230	563	...	...	...	...	
		Zaya ...	13	4			149,760	65,790	126,676	11,259			1,778	304	...	...	...		2
		Bilugyun	12	11			69,120	59,694	136,452	8,987			5,427	817	...	1	...		2
		Gyaing-Attaran	14	13			3,094,400	32,481	39,308	6,972			2,499	536	...	1		1	1
		Haungtharaw	5	4	1		2,044,800	15,921	14,632	4,163	478,804	72,080	1,137	297	...	2	2		
		Gyaing-Sawseen	15	15			378,880	55,077	88,779	11,535			3,672	769	...	...	...		6
		Hlaingbwè	9	9			1,797,760	26,289	19,944	4,480			2,921	464	...	...	...		2
		Thatôn ...	6	6			136,320	55,437	110,363	5,271			9,239	878	...	...	...		1
		Martaban	11	11			192,000	124,535	229,676	9,383			11,321	853	...	3	...		2
		Pagat ...	3	3			126,720	11,024	8,941	2,729			3,675	910	...	2	2	...	
		Total	102	2	100	...	9,729,920	481,109(a)	816,063	72,551	240,554	36,275	4,811	726	...	10	5	20	
	Tavoy	Central ...	9	7		...	414,100	13,039	22,530	7,532			1,863	1,076	...	...	...		1
		Northern	5	3	1	...	1,590,400	17,279	12,458	4,158	87,904	33,270	3,760	1,386	...	...	...	...	
		South-Eastern	16	10		...	2,369,900	31,386	49351	11,345			3,139	1,134	...	...	...	...	
		Western ...	14	10		...	201,600	33,200	53,072	10,235			3,220	1,023	...	...	...		2
		Total	44	1	30	...	4,576,000	87,904	137,411	33270	87904	33,270	2,930	1,199	...	...	...	3	
	Mergui	Mergui ...	10	7		3	268,800	28,088	58,226	7,505			4,013	1,072	...	...	...	...	
		Palaw ...	6	4		2	454,400	17,455	25,098	5,627			4,364	1,407	...	...	...	...	
		Tenasserim	5	2	1	1	2,592,000	8,760	11,190	2,294	60,934	17,540	4,380	1,147	...	...	...	...	
		Lenya ...	2	2	...	...	1,267,200	3,530	4,052	933			1,765	466	...	...	...	...	
		Maliwun ...	1	...	1	...	416,000	3,101	2,825	1,181			...	...	...	...	...	...	
		Total	24	1	15	6	4,998,400	60,934(a)	101,301	17,540	60,934	17,540	4,062	1,169	...	...	...	...	

(a) Includes 14 acres held by Mr. Petley under exemption of revenue.

FORM. NO. I.—*Table showing for each Township Statistics of existing Circles for the year ending 31st March 1893*—concluded.

Division.	District.	Township.	Number of circles.	Number of: Revenue Inspectors.	Number of: Thugyis.	Number of: Taiksayés.	Area and revenue. Area in acres. Total area of district.	Area in acres. Cultivated.	Total assessment.	Number of holdings.	Average per Inspector. Cultivated area.	Average per Inspector. Holdings.	Average per Thugyi. Cultivated area.	Average per Thugyi. Holdings.	Inspectors. Number newly appointed during the year.	Thugyis. Number newly appointed during the year.	Thugyis. Number of those newly appointed who have not passed examination in surveying.	Thugyis. Number previously appointed who, though served 12 months, have not yet passed.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
							Acres.	Acres.	Rs.										
Tenasserim—concluded.	Toungoo ...	Myoma	2	...	4(a)	...	11,280	9,034	10,198	1,502	115,018	15,381	2,258	375	...	...	...	...	(a) Two thugyis from town included.
		Zeyawadi	6	...	4(b)	...	1,226,480	63,569	53,867	5,779			15,892	1,445	...	(c)	...	...	(b) One thugyi less on account of appointment of village headmen in Kaungyan circle to collect revenue.
		Bonmadi	2	1(f)	2(d)	...	300,800	8,374	6,738	1,582			4,187	791	...	(e)	...	1	(c) Seventeen headmen appointed in place of a thugyi.
		Thagaya	8		7	...	720,600	30,871	19,395	5,224			4,410	746	...	...	...	2	(d) One thugyi less on account of appointment of village headmen in Mèbyu circle to collect revenue.
		Kyathaungdaung ...	2	...	2	...	900,480	1,714	1,386	554			857	277	...	...	...	...	(e) Nineteen headmen appointed in place of a thugyi.
		Kanni	4	...	4(g)	...	897,920	1,456	913	740			364	185	...	...	...	...	(f) District surveyor.
		Total ...	25	1	23	...	4,056,560	115,018	92,497	15,381	115,018	15,381	5,001	669	...	...	...	3	(g) Increase of one circle and one thugyi on account of the Yado circle on the frontier coming under assessment.
	Shwegyin ...	Shwegyin	5	1	4	1	607,400	17,090	20,229	5,714	293,641	31,984	4,272	1,428	...	...	...	...	
		Kyaukkyi	6		3	1	1,175,320	22,215	25,080	5,151			7,405	1,717	...	...	...	...	
		Pyuntaza	6		2	4	696,000	131,767	1,18,600	9,130			65,883	4,565	...	...	...	...	
		Kyaikto	5		3	1	391,680	46,953	71,609	5,090			15,651	1,697	...	...	...	...	
		Bilin	5		2	3	602,880	75,616	1,12,582	6,899			37,808	3,449	...	...	...	...	
		Total ...	26	1	14	10	3,473,280	293,641	3,48,100	31,984	293,641	31,984	20,974	2,285	...	...	...	...	
	Salween ...	Papun	6	1	6	...	1,973,440	16,911	13,920	7,737	16,911	7,737	2,818	1,289	...	...	...	...	
		Total Tenasserim Division.	227	7	188	16	29,817,600	1,055,517	15,09,292	178,463	150,788	25,495	5,614	949	...	10	5	26	
		GRAND TOTAL LOWER BURMA.	785	52	663	416	54,691,584	6,094,642	1,01,78,902	9,60,049	117,205	18,462	9,193	1,448	8	48	14	57	

FORM No. II-A.—*Area and gross Demand on the Land on which Revenue was assessed.*

Division.	District.	Description of land.	1891-92			1892-93			Increase or decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
ARAKAN	Akyab	Paddy-land	...	506,331	2,28,654	...	494,423	2,29,477	...	− 11,908	+ 823	...	− 2·35	+ 0·09
		Taungyá	4,920	9,840	4,920	4,612	9,224	4,612	− 308	− 616	− 308	− 6·26	− 6·26	− 6·26
		All other land	...	75,410	88,235	...	98,931	1,05,770	...	+ 23,521	+ 17,535	...	+ 31·19	+ 19·87
		Total ...	4,920	591,581	10,21,809	4,612	602,578	10,39,859(a)	− 308	+ 10,997	+ 18,050	− 6·26	+ 1·86	+ 1·77
	Northern Arakan	Paddy-land	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya	3,735	7,470	3,735	4,086	8,172	4,086	+ 351	+ 702	+ 351	+ 9·40	+ 9·40	+ 9·40
		All other land	...	2,000	...	...	2,000	...	...	...	...	...	...	...
		Total ...	3,735	9,470	3,735	4,086	10,172	4,086	+ 351	+ 702	+ 351	+ 9·40	+ 7·41	+ 9·40
	Kyaukpyu	Paddy-land	...	100,614	1,44,264	...	101,404	1,45,855	...	+ 880	+ 1,591	...	+ ·87	+ 1·10
		Taungya	4,597	9,194	4,597	4,535	9,070	4,535	− 62	− 124	− 62	− 1·35	− 1·35	− 1·35
		All other land	...	9,265	13,664	...	9,319	13,739	...	+ 54	+ 75	...	+ ·58	+ 0·55
		Total ...	4,597	119,073	1,62,525	4,535	119,883	1,64,129	− 62	+ 810	+ 1,604	− 1·35	+ ·68	+ 0·99
	Sandoway	Paddy-land	...	40,454	56,035	...	41,435	57,841	...	+ 981	+ 1,806	...	+ 2·42	+ 3·22
		Taungya	3,043	6,086	3,043	3,395	6,790	3,395	+ 352	+ 704	+ 352	+ 11·57	+ 11·57	+ 11·57
		All other land	...	9,465	14,301	...	4,875	7,571	...	− 4,590	− 6,730	....	− 48·49	− 47·06
		Total ...	3,043	56,005	73,379	3,395	53,100	68,807	+ 352	− 2,905	− 4,572	+ 11·57	− 5·19	− 6·23
	Total	Paddy-land	...	647,399	11,28,953	...	637,352	11,33,173	...	− 10,047	+ 4,220	...	− 1·55	+ 0·37
		Taungya	16,295	33,590	16,295	16,628	33,255	16,628	+ 333	+ 666	+ 333	+ 2·04	+ 2·04	+ 2·04
		All other land	...	96,140	1,16,200	...	115,125	1,27,080	...	+ 18,985	+ 10,880	...	+ 19·75	+ 9·36
		Total Arakan division ...	16,295	776,129	12,61,448	16,628	785,733	12,76,881	+ 333	+ 9,604	+ 15,433	+ 2·04	+ 1·24	+ 1·22

(a) Excluding Rs. 1,333, revenue collected after 31st March, which has intentionally been shown in Statement No. I.

FORM NO. II-A.—*Area and gross Demand on the Land on which Revenue was assessed*—continued.

Division.	District.	Description of land.	1891-92			1892-93			Increase or decrease			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
	Rangoon Town.	Paddy-land	...	1,134	2,324	...	1,103	2,258	...	— 31	— 66	...	— 2·73	— 2·84
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	2,832	8,507	...	2,880	8,636	...	+ 48	+ 129	...	+ 1·69	+ 1·52
		Total ...	...	3,966	10,831	...	3,983	10,894	...	+ 17	+ 63	...	+ 0·43	+ 0·58
	Hanthawaddy.	Paddy-land	...	485,795	1,028,749	...	502,174	10,84,131	...	+ 16,379	+ 55,382	...	+ 3·37	+ 5·38
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	42,344	96,903	...	48,297	1,04,264	...	+ 5,953	+ 7,361	...	+ 14·06	+ 7·60
		Total ...	...	528,139	1,125,652	...	550,471	11,88,395*		+ 22,332	+ 62,743	...	+ 4·23	+ 5·57
Pegu...	Pegu ...	Paddy-land	...	774,380	14,42,744	...	803,548	17,43,039	...	+ 29,168	+ 3,00,895	...	+ 3·78	+ 20·86
		Taungya	290	580	493	239	478	358	— 51	— 102	— 135	— 17·59	— 17·59	— 27·38
		All other land	...	34,116	44,652	...	51,540	44,789	...	+ 17,424	+ 137	...	+ 51·07	+ 0·31
		Total ...	290	809,076	14,87,889	239	855,566	17,88,786	— 51	+ 46,490	+ 3,00,897	— 17·59	+ 5·75	+ 20·22
	Tharrawaddy.	Paddy-land	...	388,944	5,35,904	...	336,592	5,84,892	...	+ 7,651	+ 48,808	...	+ 2·33	+ 9·10
		Taungya	871	1,742	1,306	1,268	2,536	1,902	+ 397	+ 794	+ 596	+ 45·58	+ 45·58	+ 45·64
		All other land	...	24,823	44,209	...	24,685	45,798(a)	...	— 138	+ 1,589	...	— 0·56	+ 3·59
		Total ...	871	355,509	5,81,509	1,268	363,816	6,32,592	+ 397	+ 8,307	+ 51,083	+ 45·58	+ 2·34	+ 8·78
	Prome ...	Paddy-land	...	272,112	2,51,588	...	271,789	2,50,184	...	— 323	+ 7,596	...	— 0·12	+ 3·02
		Taungya	4,315	11,420	9,081	893	15,017	10,015	— 3,422	+ 3,617	+ 1,834	— 79·30	+ 31·67	+ 20·20
		All other land	...	34,033	46,537	...	26,081	36,241	...	— 7,952	— 10,296	...	— 23·37	— 22·12
		Total ...	4,315	317,565	3,07,206	893	312,907	3,06,340	— 3,422	— 4,658	— 866	— 79·30	— 1·47	— 0·28
	Total ...	Paddy-land	...	1,862,365	32,61,399	...	1,915,209	36,74,104	...	+ 52,844	+ 4,12,705	...	+ 2·84	+ 12·65
		Taungya	5,476	13,742	10,880	2,400	18,051	13,175	— 3,076	+ 4,309	+ 2,295	— 56·17	+ 31·36	+ 21·09
		All other land	...	138,148	2,40,868	...	153,483	2,39,728	...	+ 15,335	— 1,050	...	+ 11·10	— 0·45
		Total Pegu division ...	5,476	2,014,255	35,13,087	2,400	2,086,743	39,27,007	— 3,076	+ 72,488	+ 4,13,920	— 56·17	+ 3·60	+ 11·78

* Includes Rs. 9,000, grant of Coco islands.

(a) In this a sum of Rs. 1,062 on account of royalty on bricks is included.

FORM NO. II-A.—*Area and gross Demand on the Land on which Revenue was assessed*—continued.

Division.	District.	Description of land.	1891-92			1892-93			Increase or decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
IRRAWADDY.	Thôngwa	Paddy-land	...	527,871	11,70,429	...	650,267	14,80,965	...	+ 122,396	+ 3,10,536	...	+ 23·19	+ 26·53
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	56,440	1,26,692	...	59,270	1,40,132	...	+ 2,830	+ 13,440	...	+ 5·01	+ 10·61
		Total	...	584,311	12,97,121	...	709,537	16,21,097	...	+ 125,226	+ 3,23,976	...	+ 21·43	+ 24·98
	Bassein	Paddy-land	...	605,428	8,69,203	...	638,421	9,25,132	...	+ 33,993	+ 55,929	...	+ 5·45	+ 6·43
		Taungywa	1,180	2,360	1,777	1,032	2,064	1,546	− 148	− 296	− 231	− 12·54	− 12·54	− 13·00
		All other land	...	27,541	63,342	...	27,873	64,213	...	+ 332	+ 871	...	+ 1·21	+ 1·38
		Total	1,180	635,329	9,34,322	1,032	668,358	9,90,891	− 148	+ 33,029	+ 56,569	− 12·54	+ 5·20	+ 6·05
	Henzada	Paddy-land	...	373,835	6,35,924	...	380,926	654,210	...	+ 7,091	+ 18,286	...	+ 1·90	+ 2·88
		Taungya	1,036	2,072	1,601	1,133	2,266	1,726	+ 97	+ 194	+ 125	+ 9·36	+ 9·36	+ 7·81
		All other land	...	33,038	71,473	...	33,014	94,320	...	+ 19,976	+ 22,847	...	+ 60·46	+ 31·97
		Total	1,036	408,945	7,08,998	1,133	436,206	7,50,256	+ 97	+ 27,261	+ 41,258	+ 9·36	+ 6·67	+ 5·82
	Thayetmyo	Paddy-land	...	70,129	56,913	...	74,230	67,617	...	+ 4,101	+ 10,704	...	+ 5·85	+ 18·81
		Taungya	12,412	24,824	18,618	12,011	24,022	18,017	− 401	− 802	− 601	− 3·23	− 3·23	− 3·23
		All other land	...	28,038	30,977	...	22,166	24,987	...	− 5,872	− 5,990	...	− 20·94	− 19·34
		Total	12,412	122,991	1,06,508	12,011	120,418	1,10,621	− 401	− 2,573	+ 4,113	− 3·23	− 2·09	+ 3·86
	Total	Paddy-land	...	1,577,863	27,32,469	...	1,743,844	31,27,924	...	+ 166,581	+ 3,95,455		+ 10·56	+ 14·47
		Taungya	14,628	29,256	21,996	14,176	28,352	21,289	− 452	− 904	− 707	− 3·09	− 3·09	− 3·21
		All other land	...	145,057	2,92,484	...	162,323	3,23,652	...	+ 17,266	+ 31,168	...	+ 11·90	+ 10·66
		Total Irrawaddy division	14,628	1,751,576	30,46,949	14,176	1,934,519	34,72,865	− 452	+ 182,943	+ 4,25,916	− 3·09	+ 10·44	+ 13·98

FORM No. II-A.—*Area and gross Demand on the Land on which Revenue was assessed*—concluded.

Division.	District.	Description of land.	1891-92			1892-93			Increase or decrease.			Percentage of increase or decrease.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Tenasserim.	Amherst ...	Paddy-land	...	388,261	6,53,652	...	408,502	7,16,264	...	+ 20,241	+ 62,612	...	+ 5·21	+ 9·58
		Taungya	6,106	12,212	6,106	6,140	12,280	6,140	+ 34	+ 68	+ 34	+ 0·56	+ 0·56	+ 0·56
		All other land	...	42,014	91,867	...	42,716	93,659	...	+ 702	+ 1,792	...	+ 1·67	+ 1·95
		Total ...	6,106	442,487	7,51,625	6,140	463,498	8,16,063	+ 34	+ 21,011	+ 64,438	+ 0·56	+ 4·75	+ 8·57
	Tavoy ...	Paddy-land	...	56,385	88,409	...	57,096	90,236	...	+ 711	+ 1,827	...	+ 1·26	+ 2·07
		Taungya	4,240	8,480	4,240	3,408	6,816	3,408	— 832	— 1,664	— 832	— 19·62	— 19·62	— 19·62
		All other land	...	20,378	43,599	...	20,564	43,767	...	+ 186	+ 168	...	+ 0·91	+ 0·39
		Total ...	4,240	85,243	1,36,248	3,408	84,476	1,37,411	— 832	— 767	+ 1,163	— 19·62	— 0·90	+ 0·85
	Mergui ...	Paddy-land	...	41,099	68,020	...	42,215	70,334	...	+ 1,116	+ 2,314	...	+ 2·72	+ 3·40
		Taungya	3,306	6,612	3,306	3,213	6,426	3,213	— 93	— 186	— 93	— 2·81	— 2·81	— 2·81
		All other land	...	11,541	27,425	...	11,499	27,754	...	— 42	+ 329	...	— 0·36	+ 1·20
		Total ...	3,306	59,252	98,751	3,213	60,140	1,01,301	— 93	+ 888	+ 2,550	— 2·81	+ 1·50	+ 2·58
	Toungoo ...	Paddy-land	...	76,431	80,523	...	80,801	86,094	...	+ 4,370	+ 5,571	...	+ 5·72	+ 6·92
		Taungya	3,147	6,294	3,147	2,883	5,766	2,883	— 264	— 528	— 264	— 8·39	— 8·39	— 8·39
		All other land	...	6,277	9,258	...	2,465	3,520	...	— 3,812	— 5,738	...	— 60·73	— 61·98
		Total ...	3,147	89,002	92,928	2,883	89,032	92,497	— 264	+ 30	— 431	— 8·39	+ 0·03	— 0·46
	Shwegyin ...	Paddy-land	...	184,134	2,70,815	...	202,383	3,01,544	...	+ 18,249	+ 30,729	...	+ 9·91	+ 11·35
		Taungya	6,631	13,262	6,631	6,696	13,392	6,696	+ 65	+ 130	+ 65	+ 0·98	+ 0·98	+ 0·98
		All other land	...	22,601	39,209	...	23,193	39,860	...	+ 592	+ 651	...	+ 2·62	+ 1·66
		Total ...	6,631	219,997	3,16,655	6,696	238,968	3,48,100	+ 65	+ 18,971	+ 31,445	+ 0·98	+ 8·62	+ 9·93
	Salween ...	Paddy-land	...	4,075	5,007	...	4,442	5,300	...	+ 367	+ 293	...	+ 9·01	+ 5·85
		Taungya	4,662	9,324	4,662	5,360	10,720	5,360	+ 698	+ 1,396	+ 698	+ 14·97	+ 14·97	+ 14·97
		All other land	...	1,543	3,086	...	1,629	3,260	...	+ 86	+ 174	...	+ 5·57	+ 5·64
		Total ...	4,662	14,942	12,755	53,60	16,791	13,920	+ 698	+ 1,849	+ 1,165	+ 14,97	+ 12·37	+ 9·13
	Total ...	Paddy-land	...	750,385	11,66,426	...	795,439	12,69,772	...	+ 45,054	+ 1,03,346	...	+ 6·00	+ 8·86
		Taungya	28,092	56,154	28,092	27,700	55,400	27,700	— 392	— 784	— 392	— 1·40	— 1·40	— 1·40
		All other land	...	104,354	2,14,444	...	102,066	2,11,820	...	— 2,288	— 2,624	...	— 2·19	— 1·22
		Total Tenasserim division ...	28,092	910,923	14,08,962	27,700	952,905	15,09,292	— 392	+ 41,982	+ 1,00,330	— 1·40	+ 4·61	+ 7·12
	Grand Total Lower Burma.	Paddy-land	...	4,837,412	8,389,247	...	5,091,844	92,04,073	...	+ 254,432	+ 9,15,726	...	+ 5·26	+ 11·05
		Taungya	64,491	131,772	77,263	60,904	135,059	78,792	— 3,587	+ 3,287	+ 1,529	— 5·56	+ 2·49	+ 1·98
		All other land	...	483,699	8,63,936	...	532,997	9,02,280	...	+ 49,298	+ 38,344	...	+ 10.19	+ 4·44
		Grand Total, Lower Burma ...	64,491	5,452,883	92,30,446	60,904	5,759,900	1,01,86,045	— 3,587	+ 307,017	+ 9,55,599	— 5·56	+ 5·63	+ 10·35

FORM NO. II-B.—*Number of Fruit-trees separately assessed.*

Division.	District.	1891-92		1892-93		Increase or decrease.		Percentage of increase or decrease (demand.)
		Number of trees.	Gross demand.	Number of trees.	Gross demand.	Number.	Gross demand.	
1	2	3	4	5	6	7	8	9
			Rs.		Rs.		Rs.	
Arakan.	Akyab	320	175	240	155	— 80	— 20	— 11·43
	Northern Arakan	...	...	...	...	...	...	...
	Kyaukpyu	1,861	233	2,011	251	+ 150	+ 18	+ 7·73
	Sandoway	1,620	203	1,707	213	+ 87	+ 10	+ 4·93
	Total ...	3,801	611	3,958	619	+ 157	+ 8	1·31
Pegu.	Rangoon Town	...	...	...	...	...	...	...
	Hanthawaddy	1,669	576	1,665	572	— 4	— 4	— ·69
	Pegu	1,077	291	1,034	279	— 43	— 12	— 4·12
	Tharrawaddy	10,058	2,515	10,980	2,745	+ 922	+ 230	+ 9·15
	Prome	82,736	21,066	84,151	21,326	+ 1,415	+ 260	+ 1·23
	Total ...	95,540	24,448	97,830	24,922	+ 2,290	+ 474	+ 1·94
Irrawaddy.	Thôngwa	10,284	2,571	15,328	3,832	+ 5,044	+ 1,261	+ 49·05
	Bassein	3,943	1,029	4,596	1,167	+ 653	+ 138	+ 13·41
	Henzada	16,671	4,168	18,020	4,505	+ 1,349	+ 337	+ 8·09
	Thayetmyo	16,309	4,003	15,842	3,893	— 467	— 110	— 2·75
	Total ...	47,207	11,771	53,786	13,397	+ 6,579	+ 1,626	+ 13·81
Tenasserim.	Amherst	380	95	...	...	— 380	— 95	— 100
	Tavoy	...	...	...	...	...	...	...
	Merğui	...	...	...	...	...	...	...
	Toungoo	3,504	865	3,491	863	— 13	— 2	— 0·23
	Shwegyin	91	23	124	31	+ 33	+ 8	+ 34·78
	Salween	...	...	...	...	...	...	...
	Total ...	3,975	983	3,615	894	— 360	— 89	+ 9·05
	GRAND TOTAL, LOWER BURMA ...	1,50,523	37,813	1,59,189	39,832	+ 8,666	+ 2,019	+ 5·34

FORM NO. III.—*Return of Rainfall for the year ending the 31st December 1892 in Inches and Tenths thereof.*

Division.	Month.	Akyab.				Northern Arakan.	Kyaukpyu.				Sandoway.
		Akyab town.	Maungdaw.	Rathedaung.	Minbya.	Paletwa.	Kyaukpyu.	Ramree.	Myebon.	An.	Sandoway town.
Arakan	January	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...
	March	...	...	...	...	...	...	...	...	...	...
	April	1·63	2·32	1·06	1·62	4·60	3·25	4·49	·41	·68	3·70
	May	10·95	9·06	5·08	11·58	6·70	10·82	14·55	17·25	13·91	9·08
	June	55·60	45·92	45·63	35·42	22·82	38·05	42·24	34·76	32·38	38·07
	July	39·87	62·16	49·03	46·56	34·34	61·10	54·22	42·20	52·13	66·89
	August	29·82	18·49	23·54	25·21	19·07	33·76	26·11	27·00	20·07	25·92
	September	28·16	25·74	27·52	18·20	12·90	19·88	17·49	19·24	14·40	22·24
	October	21·76	17·70	15·42	14·22	11·28	13·27	14·19	6·10	7·70	9·60
	November	1·84	·85	·79	·10	0·15	3·19	·74	·30	...	1·23
	December	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	13·58	11·38	6·14	13·20	11·30	14·07	19·04	17·66	14·59	11·78
	Total for four months, June to September	153·45	152·31	146·72	125·39	86·13	152·80	140·05	123·14	118·98	150·12
	Total for three months, October to December	23·58	18·55	16·28	14·32	11·43	16·46	14·93	6·40	7·70	10·83
	Total	189·61	182·24	169·14	152·91	108·86	183·33	174·03	147·20	141·27	172·73

Division.	Month.	Rangoon.	Hanthawaddy.	Pegu.		Tharrawaddy.						Prome.		
		Rangoon town.	Hmawbi.	Pegu.	Kyauktan.	Tharrawaddy.	Gyobingauk.	Yegin.	Okpo.	Zigon.	Nattalin.	Tapun.	Prome.	Paungde.	Shwelaung.
Pegu	January	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	March	2·04	1·41	2·43	1·25	·04	·02	...	...	...	...	...	...	...	...
	April	0·42	0·77	0·92	0·03	·81	·61	1·48	·45	1·24	·37	·84	1·79	·92	·97
	May	6·17	12·57	13·90	11·63	13·83	10·84	10·53	7·38	10·58	9·30	7·44	5·36	8·88	6·19
	June	16·22	21·53	25·75	15·96	18·95	16·02	10·03	15·65	10·34	12·25	11·48	5·08	12·66	6·81
	July	21·85	23·75	27·30	30·73	19·68	12·80	13·54	24·36	11·99	11·52	12·10	10·19	9·18	10·30
	August	18·67	17·57	20·04	12·69	14·52	13·55	11·08	17·74	8·84	7·58	8·53	6·16	12·66	5·79
	September	13·08	7·29	19·80	23·05	13·29	6·51	9·77	7·32	7·54	4·71	5·61	5·88	8·96	7·27
	October	5·11	·5·68	5·53	9·09	6·54	4·86	3·63	3·36	5·89	5·80	3·60	5·71	6·89	6·08
	November	3·59	2·70	7·53	7·84	1·31	3·15	·50	1·55	3·00	·77	·61	·14	·25	·31
	December	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	8·63	14·75	17·25	12·91	14·68	11·47	11·71	7·53	11·82	9·67	8·08	7·15	8·90	7·16
	Total for four months, June to September	69·82	70·14	92·89	82·43	66·44	47·88	44·42	65·07	38·71	36·06	34·72	27·31	43·46	30·17
	Total for three months, October to December	8·70	8·38	8·06	16·93	7·85	7·31	4·13	4·91	8·89	6·57	4·21	5·85	7·14	6·39
	Total	87·15	93·27	118·20	112·27	88·97	66·66	60·26	77·51	59·42	52·30	47·01	40·31	59·50	43·72

FORM NO. III.—*Return of Rainfall for the year ending the 31st December 1892 in Inches and Tenths thereof*—continued.

IRRAWADDY.

Division.	Month.	Thongwa.							Bassein.						
		Marbin gwin.	Danubyu.	Yandoon.	Pantanaw.	Wakema.	Pyapôn.	Dedaye.	Bassein town.	Ngaputaw.	Ngathaing-gyaung.	Myaungmya.	Labutta.	Kyônpyaw.	Thigwin.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	January	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	March	·81	·21	...	·27	...	...	...	...	...	0·15	...	...	0·26	...
	April	2·65	1·00	·07	2·18	1·86	2·50	·43	1·64	2·10	0·27	1·08	2·15	2·19	1·22
	May	11·70	10·07	10·88	14·02	11·66	8·60	9·87	11·70	11·77	8·31	12·56	26·19	7·72	19·28
	June	13·44	18·25	19·70	21·59	15·93	12·40	14·93	17·73	31·90	14·32	40·97	27·55	11·99	19·05
	July	26·59	27·59	26·24	23·56	30·87	15·15	18·92	28·97	52·30	27·55	33·11	27·05	28·21	37·63
	August	19·42	14·64	13·41	14·10	10·15	10·70	16·14	17·64	32·70	13·90	11·61	18·61	19·22	20·36
	September	7·47	13·17	10·39	7·26	14·52	15·17	13·74	16·44	47·70	14·50	12·24	20·75	11·81	9·89
	October	4·96	3·99	6·34	5·64	3·24	5·79	4·91	6·86	11·10	3·19	6·64	5·23	5·13	3·35
	November	1·33	2·85	3·12	2·43	7·15	3·93	3·36	1·16	3·61	1·28	2·77	2·02	0·97	4·48
	December	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	15·16	11·28	11·85	16·47	13·52	11·10	10·30	13·34	13·87	8·73	13·64	28·34	10·71	20·50
	Total for four months, June to September	66·92	73·65	69·74	68·45	71·47	63·42	93·73	80·78	184·60	69·35	67·33	91·96	68·33	86·83
	Total for three months, October to December	7·29	6·84	9·46	8·07	10·39	9·72	8·27	7·32	14·71	4·47	9·41	8·15	6·10	8·02
	Total	89·37	91·77	91·05	90·99	95·38	74·24	112·30	101·44	213·18	82·56	90·38	128·45	84·54	115·36

Division.	Month.	Henzada.						Thayetmyo.			
		Henzada.	Okpo.	Kanaung.	Myanaung.	Kyangin.	Lemyethna.	Myede.	Thayetmyo.	Mindon.	Kama.
		18	19	20	21	22	23	24	25	26	27
	January	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...
	March	...	...	...	...	...	...	...	...	...	...
	April	4·39	...	0·31	1·05	0·84	0·92	2·70	1·46	...	1·52
	May	5·98	15·97	9·63	8·46	5·90	8·09	1·82	1·94	4·99	4·36
	June	17·12	12·85	10·42	10·29	6·44	17·33	8·89	5·47	6·85	6·36
	July	25·14	20·74	16·81	17·52	15·15	21·13	9·57	10·54	11·27	14·84
	August	21·25	12·60	6·47	7·01	10·60	10·20	8·32	8·53	5·27	6·49
	September	13·00	7·05	5·36	4·89	3·45	10·87	1·71	2·19	5·32	4·52
	October	5·26	4·37	4·86	4·72	4·19	5·65	3·11	2·24	7·49	3·09
	November	1·62	1·45	1·22	0·23	0·26	0·53	0·74	0·15	0·59	1·27
	December	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	10·37	15·97	9·94	9·51	6·74	9·01	4·52	3·40	4·99	5·88
	Total for four months, June to September	76·51	53·24	39·06	39·71	35·63	59·53	28·49	26·73	28·93	32·21
	Total for three months, October to December	6·88	5·82	6·04	5·06	4·45	6·18	3·85	2·39	8·08	4·36
	Total	93·76	75·03	55·02	54·28	46·80	74·72	36·86	32·52	41·98	42·45

FORM NO. III.—*Return of Rainfall for the year ending the 31st December 1892 in Inches and Tenths thereof.*—concluded.

Division.	Month.	Amherst.		Tavoy.				Mergui.		Tongoo.	Shwegyin.					Salween.
		Moulmein.	Thaton.	Tavoy.	Northern.	Western.	South-Eastern.	Mergui.	Maliwun.		Shwegyin	Kyaikto.	Pyuntaza.	Bilin.	Kyaikkyi.	Papun.
Tenasserim	January ...	...	...	...	...	...	...	0·01	0·16	...	...	...	...	...	...	...
	February ...	·19	...	1·32	...	1·62	·63	3·10	...	...	...	...	...	...	...	...
	March ...	·77	3·52	5·02	9·40	5·74	2·54	3·37	4·96	·03	0·90	1·67	1·70	1·27	...	1·42
	April ...	7·66	14·39	5·47	9·55	5·75	7·29	6·22	8·41	6·96	5·08	2·29	1·19	4·63	...	6·90
	May ...	23·10	43·95	26·99	22·79	33·40	34·34	25·89	22·84	5·11	15·58	17·14	15·90	20·70	12·60	19·83
	June ...	23·12	35·12	22·33	24·01	24·38	19·01	15·37	14·00	19·88	23·41	31·23	22·77	27·67	19·65	18·55
	July ...	41·23	63·16	46·42	53·63	56·66	51·71	35·81	21·37	18·36	32·60	39·73	28·98	49·43	29·56	29·48
	August ...	27·31	40·32	25·42	28·46	23·76	19·30	13·60	13·86	12·73	25·25	28·09	22·91	31·68	8·06	15·55
	September ...	42·95	48·21	34·35	36·44	36·30	37·80	20·81	24·82	13·57	19·78	31·15	20·18	28·72	18·72	8·95
	October ...	4·47	4·72	1·90	1·30	2·94	3·70	6·78	13·43	7·27	5·83	2·86	4·86	3·03	0·60	5·49
	November ...	2·56	3·67	4·24	1·73	2·51	2·23	3·08	7·10	1·42	1·58	3·11	0·98	2·74	...	1·57
	December ...	...	...	...	...	...	...	...	0·89	...	...	...	...	...	...	...
	Total for five months, January to May ...	31·63	61·86	38·80	37·74	46·51	44·74	41·59	36·37	12·10	22·46	21·10	18·79	26·60	12·60	28·15
	Total for four months, June to September ...	134·61	186·81	128·52	142·54	141·10	127·82	84·79	74·05	64·54	101·04	130·20	94·84	137·50	75·99	72·53
	Total for three months, October to December...	7·03	8·39	6·14	3·03	5·45	5·93	9·86	20·62	8·69	7·41	5·97	5·84	5·77	0·60	7·06
	Total ...	173·27	257·06	173·46	183·31	193·06	178·49	136·24	131·04	85·33	130·91	157·27	119·47	169·87	89·19	107·74

FORM A.—*Showing Total Acreage, Classification of Areas, Irrigation, Crops, Current Fallows,*

In this form are incorporated Forms A, B,

Presidency or province.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Total Arakan	Rangoon town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome	Total Pegu.	Thôngwa.
Total Acreage.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Area according to Professional Survey ...	3,542,400	649,600	2,757,760	2,459,648*	9,409,408	14,080	1,246,686	1,553,954	1,288,960	1,847,680	5,951,360	3,518,176
2. Deduct { (a) Feudatory and tributary States ... (b) Area for which no returns exist ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
3. Net area by Professional Survey ...	3,542,400	649,600	2,757,760	2,459,648	9,409,408	14,080	1,246,686	1,553,954	1,288,960	1,847,680	5,951,360	3,518,176
4. Corresponding area in village papers ...	3,542,400	649,600	2,757,760	2,459,648	9,409,408	14,080	1,246,686	1,553,954	1,288,960	1,847,680	5,951,360	3,518,176
1. Forests	...	...	...	...	...	...	295,096	256,640	615,860	260,172	1,337,768	...
2. Not available for cultivation ...	963,857	420,592	2,394,905	2,300,731	6,179,085	12,212	218,338	414,938	283,480	970,181	1,868,949	1,445,119
3. Cultivable waste other than fallow ...	1,987,473	200,836	241,506	11,198	2,440,013	483	257,708	37,113	15,009	293,445	603,805	1,303,584
4. Current fallows ...	37,256	...	1,729	2,505	41,490	...	36,323	30,641	13,751	23,541	104,256	9,960
5. Net area cropped during the year ...	553,814	10,172	119,620	55,214	738,820	1,385	529,161	815,522	361,869	300,341	2,007,478	759,513
6. Irrigated during the year from { (a) Government canals ... (b) Private canals ... (c) Tanks ... (d) Wells ... (e) Other sources ...	... ...	... ...	... ...	... ...	... ...	... ...	 408	... ...	... ...	... ...	 408	... ...
Total area irrigated ...	...	...	...	...	...	...	408	...	...	...	408	...
7. Crops irrigated { (a) Wheat ... (b) Other cereals and pulses ... (c) Miscellaneous food-crops ... (d) Miscellaneous non-food-crops.	... ...	... ...	... ...	... ...	... ...	... ...	 408	... ...	... ...	... ...	 408	... ...
English or Vernacular names.												
Cereals and pulses { 1. Rice ... 2. Wheat ... 3. Barley ... 4. Cholum or jowar (millet) 5. Cumbu or bagra (millet) 6. Ragi or mandua ... 7. Maize ... 8. Gram (pulse) ... 9. Other food-grains including pulses.	517,705 ... ... 13	3,272	119,320	46,244 ... ... 57	677,341 ... ... 70	1,103	492,751 ... ... 5	801,694 ... ... 237	321,810 ... ... 311 3,444 ...	254,579	1,881,037 ... ... 553 3,444 ...	719,785 ... ... 1,469 325 ...
Oil-seeds { 10. Linseed ... 11. Til or gingelly ... 12. Others ...	... 26 1,862	... 2,400 ...	... ...	... ...	... 1,921 1,862	... 3,447 90	... 96 90	... ...	... 3,826 ...	... 3,214 ...	... 7,136 90	... 1,427 ...
Sugar { 13. Condiments and spices ... 14. Sugarcane ... 15. Others ...	... 291 ...	... ...	... 862 ...	279	279 1,153 ...	... 2,178 ...	... 460 ...	... ...	... 386 ...	... 117 ...	... 963 ...	... 127 ...
Fibres { 16. Cotton ... 17. Jute ... 18. Others ...	3,715 ... 73	2,500	 4	242	6,457 ... 77	... ...	... ...	... ...	496	1,950	2,446	... ...
Dyes { 19. Indigo ... 20. Others ...	... ...	... ...	51 ...	... ...	51 ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Drugs and narcotics { 21. Opium ... 22. Coffee ... 23. Tea ... 24. Tobacco ...	 330	 2,000	 2,213	 2,194	 6,737	... ...	 18	 67	 4,561	 2,263	 6,849	 1,849
25. Cinchona ...	...	...	...	...	...	...	...	...	...	...	...	...
26. Indian hemp ...	...	...	...	...	...	...	...	...	...	...	...	...
27. Others ...	...	...	...	...	...	...	...	...	...	...	...	...
28. Fodder crops ...	...	...	...	...	...	...	...	...	...	...	...	...
29. Orchards and garden produce.	16,408	...	5,420	...	21,828	282	26,293	12,334	12,334	...	50,243	...
30. Miscellaneous { Food crops ... Non Food }	4,119 9,272	... ...	598 152	1,683 2,469	6,400 11,893	... ...	2,886 6,598	494 696	4,901 ...	38,278 ...	46,553 7,294	28,065 5,598
31. Total ...	553,814	10,172	119,620	55,214	738,820	1,385	529,161	815,522	361,869	300,341	2,007,478	759,513
32. Area cropped more than once.	...	...	...	...	...	...	...	...	...	...	...	...
33. (31—32) Net area cropped during the year.	553,814	10,172	119,620	55,214	738,820	1,385	529,161	815,522	361,869	300,341	2,007,478	759,513
Stock, &c.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1. Bulls and bullocks ...	72,248	420	21,589	4,913	99,172	1,843	36,683	44,946	53,704	38,774	205,950	28,996
2. Cows ...	62,054	810	24,456	5,065	92,385	1,139	5,390	6,287	22,959	20,631	56,426	10,260
3. Male buffaloes ...	50,467	50	8,036	7,386	67,937	114	18,116	38,053	13,392	13,220	83,603	26,015
4. Cow buffaloes ...	40,652	40	12,308	8,923	61,923	371	8,923	16,901	11,126	9,001	46,302	14,847
5. Young stock (calves and buffaloe calves) ...	111,422	141	41,094	13,142	165,799	781	17,860	18,960	16,032	16,827	69,660	26,912
6. Sheep	91	13	...	14	118	1,582	25	...	...	...	1,539	...
7. Goats	11,886	900	1,028	710	14,224	1,430	1,071	1,634	491	935	5,551	1,598
8. Horses and ponies ...	435	1	109	163	708	2,927	327	827	873	747	3,701	379
9. Mules and donkeys ...	...	...	...	...	...	...	...	...	...	...	...	...
10. Camels	...	...	...	...	...	...	...	...	...	...	...	...
11. Ploughs	70,212	...	18,538	17,058	105,808	60	17,441	34,093	30,400	37,633	119,627	34,598
12. Carts	4,452	...	448	543	5,443	585	11,488	16,455	28,756	27,831	85,306	12,022

* Increase due to the transfer of Gwaletya circle from Bassein.

† Decrease due to the transfer of Gwaletya circle to Sandoway.

and Stock in each District of Lower Burma for the year ending 30th June 1893.

III-D (2), and Irrigation Form of the Old Series.

TRICT..

Basein.	Henzada.	Thayetmyo.	Total Irrawaddy.	Amherst.	Tavoy.	Mergui.	Tenngoo.	Shwegyin.	Salween.	Total Tenasserim.	Grand total Lower Burma.	Presidency or province.	
Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.		
3,087,423‡	1,373,537	3,047,040‡	11,026,176	9,729,920	4,576,000	4,998,400	4,066,560	3,473,280	2,973,440	29,817,600	56,204,544	1. Area according to Professional Survey.	
...	...	...	...	...	...	...	...	...	...	...	...	2. Deduct (a) Feudatory and tributary States. (b) Area for which no returns exist.	
...	...	...	...	...	...	...	...	...	...	...	...		
3,087,423	1,373,537	3,047,040	11,026,176	9,729,920	4,576,000	4,998,400	4,066,560	3,473,280	2,973,440	29,817,600	56,204,544	3. Net area by Professional Survey.	
3,087,423	1,373,537	3,047,040	11,026,176	9,729,920	4,576,000	4,998,400	4,066,560	3,473,280	2,973,440	29,817,600	56,204,544	4. Corresponding area in village papers.	
...	...	294,656	294,656	504,150	358,400	192,000	582,765	313,280	76,480	2,027,076	3,659,500	1. Forests.	
630,793	205,785	1,430,012	3,711,709	8,543,907	1,876,480	2,837,760	1,344,025	817,017	825,622	16,244,811	28,033,654	2. Not available for cultivation.	
1,773,055	727,075	1,104,854	4,908,598	204,292	2,235,656	1,907,931	2,021,092	2,100,554	1,954,547	10,544,072	18,506,492	3. Culturable waste other than fallow.	
112,320	10,793	72,650	205,625	42,004	1,109	234	...	2,920	68	46,335	397,706	4. Current fallows.	
571,325	429,883	144,868	1,905,588	435,567	84,355	60,475	118,677	239,509	16,723	955,306	5,607,192	5. Net area cropped during the year.	
...	...	358	358	...	...	...	...	...	...	...	358	6. Irrigated during the year from (a) Government canals.	
...	...	1,605	1,605	...	...	...	...	...	...	...	1,605	(b) Private canals.	
...	...	483	483	...	..	...	...	...	...	...	483	(c) Tanks.	
10	...	...	10	...	...	...	...	...	...	...	10	(d) Wells.	
1,239	533	200	1,972	...	309	...	...	...	...	309	2,689	(e) Other sources‡	
1,249	533	2,646	4,428	...	309	...	...	...	...	309	5,145	Total area irrigated.	
...	...	...	...	...	...	...	...	...	...	...	...	7. Crops irrigated (a) Wheat.	
1,063	533	...	1,596	...	309	...	...	...	...	309	1,905	(b) Other cereals and pulses.	
71	...	2,646	2,717	...	...	...	...	...	...	...	2,717	(c) Miscellaneous food-crops.	
115	...	...	115	...	...	...	...	...	...	...	523	(d) Miscellaneous non-food-crops.	
												Botanical names.	
539,952	374,787	70,092	1,704,616	384,253	62,826	44,241	106,733	209,610	15,094	822,759	5,086,853	Cereals and pulses: 1. Oryza sativa.	
...	...	...	...	...	...	...	...	...	...	...	...	2. Triticum sativum.	
...	...	...	...	...	...	...	...	...	...	...	...	3. Hordeum vulgare.	
...	...	...	...	...	...	...	...	...	...	...	...	4. Sorghum vulgare.	
...	...	...	...	...	...	...	...	...	...	...	...	5. Pennisetum typhoideum.	
...	...	3,491	4,951	143	...	...	43	...	...	186	5,760	6. Eleusine coracana.	
...	709	1,373	2,407	...	...	...	...	...	...	...	5,851	7. Zea Mays.	
23064	2,476	...	4,540	2	...	...	5,766	3,345	103	9,216	13,756	8. Cicer arietinum.	
...	...	...	...	...	...	2,142	...	...	...	2,142	2,142	9. Other food-grains including pulses.	
34	2,077	29,217	32,755	2	...	...	381	6,416	...	6,799	50,137	Oil-seeds ... 10. Linum usitatissimum.	
...	...	...	...	...	...	...	...	...	...	...	1,952	11. Sesamum indicum.	
...	...	...	...	...	...	...	...	...	...	...	270	12. Others.	
71	91	110	399	607	34	34	379	4,865	85	6,004	9,544	Sugar ... 13. Condiments and spices.	
...	...	...	...	...	...	...	...	...	...	...	...	14. Saccharum officinarum.	
...	...	6,976	6,976	1	...	4	...	...	...	5	15,884	15. Others.	
...	...	...	...	...	360	...	...	...	...	360	360	Fibres ... 16. Gossypium, sp.	
...	...	...	...	...	...	...	...	...	...	...	77	17. Corchorus, sp.	
...	...	...	...	...	...	...	...	...	...	...	51	18. Others.	
...	...	...	...	...	...	...	...	...	...	...	...	Dyes ... 19. Indigofera tinctoria.	
...	...	...	...	...	...	...	...	...	...	...	...	20. Others.	
...	...	...	...	...	...	40	...	...	...	40	40	21. Papaver somniferum.	
...	...	...	...	...	...	...	...	14	...	21	21	22. Coffea arabica.	
363	6,057	3,540	11,989	...	50	209	140	206	...	610	26,185	Drugs and narcotics 23. Camellia thiefera.	
...	...	...	...	...	...	...	...	...	...	...	...	24. Nicotiana tabacum and N. rustica.	
...	...	...	...	...	...	...	...	...	...	...	...	25. Cinchona, sp.	
...	...	180	180	...	...	...	...	...	...	...	180	26. Cannabis sativa, sp.	
...	...	5,220	5,220	40,375	7,621	11,658	2,506	13,386	...	75,546	152,837	27. Others.	
												28. Fodder crops.	
												29. Orchards and garden produce.	
28,526	43,685	24,669	125,845	2,999	8,721	2,184	2,716	...	1,441	18,061	196,359	30. Miscellaneous crops. Food.	
115	...	...	5,710	7,180	5,050	...	...	1,681	...	13,917	38,784	Non-food.	
571,325	429,882	144,868	1,905,588	435,567	84,715	60,475	118,677	239,509	16,723	955,666	5,607,552	31. Total.	
...	...	...	...	...	360	...	...	...	...	360	360	32. Area cropped more than once.	
571,325	429,882	144,868	1,905,588	435,567	84,355	60,475	118,677	239,509	16,723	955,306	5,607,192	33. (31—32) Net area cropped during the year.	
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		
22,805	69,730	44,123	158,763	42,595	3,297	221	6,662	26,191	254	79,220	543,105	1. Bulls and bullocks.	
15,685	29,783	31,383	85,111	36,110	2,690	287	1,935	3,438	142	44,602	278,524	2. Cows.	
21,163	18,079	4,486	70,643	19,687	6,499	8,488	7,331	18,456	607	61,030	282,305	3. Male buffaloes.	
15,113	12,008	6,583	48,551	17,015	8,532	12,374	6,637	13,246	1,423	59,237	216,002	4. Cow buffaloes.	
29,259	42,343	45,031	143,545	53,149	16,205	13,174	8,600	12,538	2,194	105,660	479,864	5. Young stock (calves and buffaloes)	
12	...	27	39	4	...	...	378	...	...	382	2,078	6. Sheep.	
1,680	1,216	1,351	5,845	3,394	735	575	702	693	735	6,824	32,444	7. Goats.	
608	1,447	778	3,412	148	47	10	219	122	3	549	10,370	8. Horses and ponies.	
...	...	...	...	...	...	...	...	...	...	...	...	9. Mules and donkeys.	
...	...	...	...	...	...	...	...	...	...	...	...	10. Camels.	
25,121	35,869	26,473	123,061	11,212	4,555	2,274	17,458	6,284	806	42,589	391,065	11. Ploughs.	
11,551	31,429	17,323	72,325	9,012	780	84	3,587	9,407	3	23,773	186,847	12. Carts.	

‡ Revised figures; includes area transferred from Upper Burma.

§ Figures for previous year are incorrect.

FORM V.—*Incidence of the Land Revenue on Area and Population in Lower Burma for the year 1892-93.*

NATURE OF TENURE.		Total area by survey less Feudatories [Table A-1, (1) minus Table A-1, (2a)]	DEDUCT.		BALANCE, *i.e.*, FULLY ASSESSED AREA FOR WHICH RETURNS ARE AVAILABLE.		Total land revenue (excluding cesses), of district (column 2).	Population of district (column 2).	Land revenue per head of population (columns 5 and 6).	Land revenue assessed on fully assessed area (column 4a).	INCIDENCE PER ACRE OF LAND REVENUE (COLUMN 8) ON FULLY ASSESSED AREA (COLUMN 4).		Population of fully assessed area.	Land revenue assessment per head of population of fully assessed area (columns 8 and 12).	TOWNS OF OVER 10,000 INHABITANTS.	
District.	Nature of tenure.		Area not fully assessed.	Area for which returns so far as required for this Table are not available.	Total.	Cultivated.					For total area.	For cultivated area.			Number of towns.	Aggregate population.
1		2	3(a)	3(b)	4(a)	4(b)	5	6	7	8	9	10	11	12	13	14
		Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	No.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	No.	Rs. A. P.	No.	No.
Akyab ...	Ryotwari ...	3,449,649	.....	2,913,822	535,827	498,571	9,94,112	416,305	2·50	9,94,112	1 13 8	1 15 11	Not available. ...		1	37,938
	Zemindari ...	92,751	92,751	.....	.....	.....	45,602			.....						
Northern Arakan ...	Ryotwari ...	649,600	.....	641,428	8,172	8,172	4,086	14,628	0·28	4,086	0 8 0	0 8 0			...	.....
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Kyaukpyu ...	Ryotwari ...	2,756,387	.....	2,637,877	118,510	116,781	1,63,876	163,832	1·00	1,63,876	1 6 1	1 6 5			...	.....
	Zemindari ...	1,373	1,373	.....	.....	.....	504			.....						
Sandoway ...	Ryotwari ...	2,459,196	.....	2,410,772	48,424	45,919	68,907	75,425	0·88	68,907	1 6 9	1 8 0			...	.....
	Zemindari ...	452	452	.....	.....	.....	113			.....						
Total Arakan ...		9,409,408	94,576	8,603,899	710,933	669,443	12,77,500	673,190	1·90	12,30,981	1 11 8	1 13 5	.....	.....	1	37,938
Rangoon Town ...	Ryotwari ...	14,080	.....	10,097	3,983	3,983	10,894	180,324	0·06	10,894	2 11 9	2 11 9	Not available ...		1	180,324
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Hanthawaddy ...	Ryotwari ...	1,225,388	.....	695,900	529,488	493,165	11,72,742	267,039	4·45	11,72,742	2 3 5	2 6 1			...	.....
	Zemindari ...	21,298	21,298	.....	.....	.....	16,225			.....						
Pegu	Ryotwari ...	1,543,547	...	698,388	815,159	784,518	17,69,382	304,420	5·94	17,69,582	2 2 9	2 4 1			...	.....
	Zemindari ...	40,407	40,407	.....	.....	.....	19,468			.....						
Tharrawaddy ...	Ryotwari ...	1,288,960	.....	925,144	363,816	350,065	6,35,156	347,454	1·83	6,35,156	1 11 11	1 13 0			1	10,762
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Prome	Ryotwari ...	1,847,680	.....	1,534,773	312,907	289,366	3,27,626	360,252	0·91	3,27,626	1 0 9	1 2 1			3	52,679
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Total Pegu ...		5,951,160	61,705	3,864,302	2,025,353	1,921,097	39,51,693	1,456,489	2·71	39,16,000	1 14 11	2 0 7	.....	.....	5	243,765
Thôngwa ...	Ryotwari ...	3,516,817	.....	2,808,639	708,178	698,218	16,18,405	446,076	3·63	16,18,405	2 4 7	2 5 1	Not available ...		1	20,235
	Zemindari ...	1,359	1,359	.....	.....	.....	2,718			.....						
Bassein	Ryotwari ...	3,087,423	.....	2,419,065	668,358	556,138	9,90,686	416,507	2·38	9,90,686	1 7 9	1 12 6			1	30,177
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Henzada ...	Ryotwari ...	1,373,537	.....	937,331	436,206	425,411	7,54,959	438,131	1·72	7,54,959	1 11 8	1 12 5			1	19,762
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Thayetmyo ...	Ryotwari ...	3,047,040	.....	2,926,622	120,418	47,768	2,11,745(a)	250,161	0·85	2,11,745(a)	0 15 1	2 6 0			1	17,101
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Total Irrawaddy ...		11,026,176	1,359	9,091,657	1,933,160	1,727,535	35,78,513	1,550,875	2·31	35,75,795	1 12 9	2 0 2	.....	.....	4	87,275
Amherst ...	Ryotwari ...	9,729,920	.....	9,266,422	463,498	421,494	8,14,341	417,312	1·95	8,14,341	1 12 1	1 14 11	Not available ...		1	55,785
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Tavoy	Ryotwari ...	4,573,797	.....	4,489,321	84,476	83,367	1,34,596	94,921	1·42	1,34,596	1 9 6	1 9 10			1	15,099
	Zemindari ...	2,203	2,203	.....	.....	.....	.....			.....						
Mergui ...	Ryotwari ...	4,998,400	.....	4,938,260	60,140	59,006	1,01,301	73,748	1·37	1,01,301	1 10 11	1 11 1			1	10,137
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Toungoo ...	Ryotwari ...	4,066,560	.....	3,977,528	89,032	89,032	93,097	162,132	0·57	93,097	1 0 9	1 0 9			1	19,232
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Shwegyin ...	Ryotwari ...	3,445,500	.....	3,206,532	238,968	236,048	3,48,076	198,521	1·75	3,48,076	1 7 4	1 7 7			...	.....
	Zemindari ...	27,780	27,780	.....	.....	.....	.....			.....						
Salween... ...	Ryotwari ...	2,973,440	.....	2,956,649	16,791	16,723	13,920	31,439	0·44	13,920	0 13 3	0 13 4			...	.....
	Zemindari ...	.....	.....	.....	.....	.....	.....			.....						
Total Tenasserim ...		29,817,600	29,983	28,834,712	952,905	906,570	15,05,331	978,073	1·54	15,05,331	1 9 3	1 10 7	.....	.....	4	100,253
GRAND TOTAL	Ryotwari ...	56,016,921	.....	50,394,570	5,622,351	5,224,645	1,02,28,107	4,658,627	2·21	1,02,28,107	1 12 10	1 15 0	.....	.....	14	469,231
	Zemindari and village communities (temporarily settled).	187,623	187,623	.....	.....	.....	84,930									
GRAND TOTAL, LOWER BURMA ...		56,204,544	187,623	50,394,570	5,622,351	5,224,645	1,03,13,037	4,658,627	2·21	1,02,28,107	1 12 10	1 15 0	.....	.....	14	469,231

(a) Includes Rs. 98,284 thathameda for 1892-93.

FORM NO. VI.—*Statement showing the prices of produce at the end of the year 1892-93.*

Division	District	Wholesale Prices of agricultural produce per maund of 80-lbs.																Retail Prices.					
		Rice (husked).	Wheat.	Barley.	Cholam or jowar.	Cumbu or bajra.	Maize (seed).	Gram.	Linseed.	Till or gingelly.	Sugar (gur or jaggery).	Cotton cleaned.	Jute.	Ghee (clarified butter).	Fodder. Grass.	Fodder. Straw.	Fodder. Jowar or bajra.	Firewood, per maund.	Salt, per maund.	Iron, per maund.	Plough bullocks, each.	Sheep, each.	Fish, per seer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN	Akyab	3 6 0	...	...	...	...	4 0 0	3 8 0	...	3 12 0(a)	7 12 0	10 0 0	7 0 0	35 0 0	0 12 0	0 3 0	...	0 6 0	3 4 0	6 0 0	40 0 0	11 0 0	0 5 0
	Northern Arakan	5 0 0	...	...	...	...	...	...	...	3 0 0(a)	20 0 0(b)	10 0 0	...	45 0 0	...	...	...	0 1 6	5 0 0	...	30 0 0	...	0 12 0(d)
	Kyaukpyu	3 4 0	...	...	...	...	...	...	...	4 0 0(a)	5 0 0	...	...	38 8 0	...	...	...	0 2 6	2 8 0	7 0 0	45 0 0	...	0 4 0
	Sandoway	2 13 0	...	...	...	...	...	...	...	7 8 0(a)	14 0 0(b)	18 0 0	...	40 0 0	...	...	...	0 1 4	2 10 0	6 8 0	50 0 0	8 0 0	0 6 0
	Average	3 9 9	...	...	...	...	4 0 0	3 8 0	...	4 9 0	(i)	12 10 8	7 0 0	39 10 0	0 12 0	0 3 0	...	0 2 8	3 5 6	6 8 0	41 4 0	9 8 0	0 6 9
PEGU	Rangoon Town	3 6 0	4 0 0	(c)	(c)	(c)	4 0 0	3 0 0	(c)	5 0 0(a)	5 8 0	17 8 0	9 0 0	34 0 0	0 4 0	0 6 0	(c)	0 11 3	2 2 0	8 4 0	87 8 0	12 8 0	0 6 6
	Hanthawaddy	3 6 0	...	...	...	...	...	...	...	4 12 0(a)	5 11 6	...	9 0 0	33 0 0	0 12 0(e)	4 8 0(f)	...	0 6 0	1 9 2	7 2 0	75 0 0	(c)	0 7 0
	Pegu	3 12 0	...	...	...	...	5 8 0	3 8 0	...	4 0 0(a)	5 8 0	...	...	38 4 0	1 4 0	0 4 0	...	0 7 0	2 12 0	8 12 0	75 0 0	...	0 6 0
	Tharrawaddy	3 8 0	...	...	...	...	...	3 8 0	...	4 0 0(a)	8 3 0	...	...	44 0 0	(c)	(c)	(c)	0 1 6	2 11 6	10 0 0	80 0 0	...	0 7 0
	Prome	2 5 11	6 13 5	...	...	...	...	2 4 6	...	7 2 5(a)	5 7 8	13 2 7	...	35 9 11	0 8 9	0 4 5	...	0 4 11	1 15 6	8 12 4	80 0 0	15 0 0	0 4 8
	Average	3 4 5	5 6 8	...	...	...	4 12 0	3 1 1	...	4 15 8	6 1 3	15 5 3	9 0 0	36 15 7	(i)	(i)	...	0 6 2	2 3 8	8 9 3	79 8 0	13 12 0	0 6 3
IRRAWADDY	Thôngwa	4 12 9	...	...	...	...	...	...	...	6 3 6(a)	...	...	...	...	...	...	...	0 10 11	2 11 0	9 9 5	100 0 0	...	0 6 6
	Bassein	2 14 6	...	...	...	...	...	4 0 10	...	6 9 7(a)	5 8 0	...	...	35 3 3	0 5 3	0 4 5	...	0 3 6	1 12 2	9 9 0	80 0 0	...	0 4 0
	Henzada	2 3 0	...	...	...	...	2 0 10	4 6 2	...	21 14 8(b)	10 15 4	...	...	43 12 9	0 2 0(f)	0 8 0(f)	...	0 3 6	2 3 0	10 3 8	125 0 0	...	0 6 11
	Thayetmyo	4 6 0	3 6 0	...	...	...	1 0 0	3 6 0	...	7 0 0(a)	4 12 0	15 4 0	...	21 0 0	0 5 0	0 8 0	...	0 3 6	2 4 0	10 0 0	80 0 0	20 0 0	0 8 0
	Average	3 9 0	3 6 0	...	...	...	1 8 5	3 15 0	...	(i)	7 1 1	15 4 0	...	33 5 4	(i)	(i)	...	0 6 6	2 3 6	9 11 3	83 12 0	20 0 0	0 6 4
TENASSERIM	Amherst	3 9 0	3 0 0	...	...	...	5 7 0	3 0 0	...	7 0 6(a)	5 8 0	5 0 0	5 6 0	40 0 0	0 4 0(g)	3 8 0(f)	...	0 4 6	3 8 0	11 8 0	60 0 0	...	0 7 0
	Tavoy	3 4 11	...	...	...	...	...	...	...	17 1 6(b)	4 6 2	...	7 10 9	38 5 8	0 4 0	1 8 0	...	0 3 6	2 1 4	8 12 3	45 0 0	...	0 9 0
	Mergui	2 13 0	...	...	...	...	...	...	...	4 9 10(a)	8 3 6	...	...	41 1 6	...	...	...	0 1 9	2 6 6	6 9 2	45 0 0	...	0 4 10
	Toungoo	3 12 0	...	...	...	...	1 14 0	3 14 6	...	4 11 0(a)	5 12 0	...	...	40 4 0	0 4 0	0 1 0	...	0 3 0	2 6 7	9 3 0	65 0 0	20 0 0	0 8 0
	Shwegyin	4 12 40	...	...	...	...	...	...	...	4 10 8(a)	8 11 8	...	4 10 0	42 13 9	0 4 0	0 2 0	...	0 4 0	2 12 0	...	65 0 0	...	0 8 0
	Salween	5 8 7	...	...	...	...	...	...	...	4 7 1(a)	8 9 1	...	...	45 0 0	...	...	...	...	2 13 8	...	80 0 0	...	0 9 0
	Average	3 14 11	3 0 0	...	...	...	3 10 6	4 7 3	...	(i)	6 5 9	5 0 0	5 14 11	41 4 2	(i)	(i)	...	0 3 3	2 10 8	9 0 1	60 0 0	20 0 0	0 7 6
	GENERAL AVERAGE, LOWER BURMA.	3 9 10	4 4 10	...	...	...	3 6 7	3 10 5	...	(i)	(i)	12 11 3	7 2 1	38 6 2	(i)	(i)	...	0 4 8	2 9 7	8 9 3	66 3 0	14 6 8	0 6 9

(a) For seed.
(b) Refined sugar.
(c) Not sold.
(d) Dried fish.
(e) For a cooly load.
(f) For a cart-load.
(g) Gingelly-oil.
(h) For a bundle.

(i) As the prices given for all the districts are not of the same denomination, the average price has been omitted.

FORM NO. VII.—*Register of Transfers for the year 1892-93.*

District.		Number of transfers.		Total area transferred.	
		By order of Court.	By private contract or gift.	By order of Court.	By private contract or gift.
		No.	No.	Acres.	Acres.
Revenue-paying	Akyab	40	3,557	219	26,707
	Kyaukpyu	...	701	...	7,344
	Sandoway	...	188	...	533
	Hanthawaddy	177	2,150	4,694	37,643
	Pegu	15	3,371	481	103,633
	Tharrawaddy	69	4,079	470	27,356
	Prome	31	2,916	117	8,697
	Bassein	26	2,374	420	29,124
	Thôngwa	21	2,173	582	37,140
	Henzada	71	3,106	527	17,143
	Thayetmyo	37	198	269	1,362
	Amherst	...	2,350	...	23,744
	Tavoy	9	466	27	1,689
	Mergui	2	206	16	732
	Toungoo	2	162	20	2,403
	Shwegyin	16	206	85	2,573
	Total	516	28,203	7,927	322,034
Wholly or partially revenue-free	Pegu	...	72	...	610
	Tharrawaddy	...	21	...	124
	Bassein	...	5	...	28
	Total	...	98	...	762
Those who have statutory (or otherwise recognized) powers of transfer.		...	...	...	...
	Grand Total	516	28,301	7,927	323,696

FORM NO. VIII.—*Totals of Sales, Mortgages, and Redemptions and other Transfers for the year ending the 31st March 1893.*

Division.	District.	Area.	Nature of transaction and area of land affected.								Amount of purchase-money or value of consideration.	Land mortgaged.				Mortgaged land redeemed during the year.			Remarks.
			By succession.		By partition.		By gift.		By sale or for any valuable consideration.			*Land mortgaged in year under report.*		*Total area under mortgage.*		Area.		Amount paid.	
												Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.				
1	2	3	4		5		6		7		8	9	10	11	12	13		14	15
		Acres.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.	Acres.	Decimals.	Rs. A. P.	
ARAKAN.	Akyab	3,542,400	660	5,113	202	1,051	379	2,739	2,356	18,022	2,35,433 0 0	3,124	28,948	5,658	59,467	1,877	...	17,158 0 0	
	Northern Arakan	649,600	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Kyaukpyu	2,757,760	56	436	47	143	35	480	563	1,585	29,866 13 0	1,040	19,124	1,819	38,118	106	97	1,878 15 0	
	Sandoway	2,459,648(a)	54	127	3	12	8	22	123	374	7,801 0 0	11	150	11	150	...	...	.....	
	Total Arakan ...	9,409,408	770	5,676	252	1,206	422	2,941	3,042	19,981	2,73,100 13 0	4,175	48,222	7,488	97,735	1,983	97	19,036 15 0	
PEGU.	Rangoon Town	14,080	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Hanthawaddy	1,246,686	233	3,485	58	1,031	167	1,773	1,869	36,048	7,69,724 9 0	19,623	333,771	115,368	5,83,450	9,500	13	1,29,695 8 0	
	Pegu	1,553,954	156	4,745	23	546	109	1,861	3,174	97,572	19,09,404 0 0	48,268	713,212	62,961	11,11,790	18,516	44	2,37,897 0 0	
	Tharrawaddy	1,288,960	456	2,955	70	361	177	1,059	3,466	23,575	5,44,487 10 6	10,334	172,728	23,400	3,87,079	7,759	60	1,22,919 12 0	
	Prome	1,847,680	473	1,499	94	303	111	329	2,269	6,683	2,20,034 0 0	4,750	147,545	12,131	4,78,470	3,116	47	85,542 8 0	
	Total Pegu ...	5,951,360	1,318	12,684	245	2,241	564	5,022	10,778	163,878	34,43,650 3 6	82,975	13,67,356	213,860	25,60,789	38,892	64	5,76,054 12 0	

(a) Increase due to the transfer of Gwaletya circle from Basseln.

FORM NO. VIII.—*Totals of Sales, Mortgages, and Redemptions and other Transfers for the year ending the 31st March 1893*—concluded.

Division.	District.	Area.	Nature of transaction and area of land affected.								Amount of purchase-money or value of consideration.	Land mortgaged.				Mortgaged land redeemed during the year.			Remarks.
			By succession.		By partition.		By gift.		By sale or for any valuable consideration.			*Land mortgaged in year under report.*		*Total area under mortgage.*		Area.		Amount paid.	
												Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.				
1	2	3	4		5		6		7		8	9	10	11	12	13		14	15
		Acres.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.	Acres.	Decimals.	Rs. A. P.	
Irrawaddy.	Thôngwa	3,518,176	140	2,529	43	443	93	1,090	1,918	33,768	6,02,706 0 0	12,643	2,43,940	20,319	3,02,859	366	83	5,561 0 0	
	Dassein	3,087,423(*b*)	215	2,346	55	550	444	4,544	1,691	22,132	2,40,968 0 0	3,331	31,876	7,090	56,019	3,468	...	25,352 0 0	
	Henzada	1,373,537	562	3,223	167	490	131	680	2,377	13,277	3,15,746 14 0	7,717	189,172	15,561	4,01,957	4,185	...	67,108 0 0	
	Thayetmyo	3,047,040(*c*)	23	59	54	198	11	45	112	724	32,574 0 0	605	17,270	1,903	65,854	29	...	1,535 0 0	
	Total Irrawaddy ...	11,026,176	940	8,157	259	1,681	679	6,359	6,098	69,901	11,91,994 14 0	24,296	482,258	44,873	8,26,689	8,048	83	99,556 0 0	
Tenasserim.	Amherst	9,729,920	151	899	109	353	319	1,875	1,271	20,617	3,19,783 0 0	154	7,535	161	7,886	...	...	.....	
	Tavoy	4,576,000	43	321	51	353	11	17	370	1,035	34,124 0 0	41	2,295	41	2,295	...	...	.....	
	Mergui	4,998,400	5	49	16	43	17	66	170	590	13,208 0 0	251	4,050	251	4,045	75	...	1,317 0 0	
	Toungoo	4,066,560	2	14	9	64	21	257	132	2,088	59,892 0 0	855	22,565	1,425	35,625	660	...	19,950 0 0	
	Shwegyin	3,473,280	12	154	2	13	43	291	165	2,201	18,483 8 0	...	...	...	...	...	...	.....	
	Salween	2,973,440	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	...	.....	
	Total Tenasserim ...	29,817,600	213	1,427	187	826	411	2,506	2,608	26,531	4,45,490 8 0	1,301	36,445	1,878	49,851	735	...	21,267 0 0	
	GRAND TOTAL, LOWER BURMA ...	56,204,544	3,241	27,944	943	5,954	2,076	16,828	22,526	280,291	53,54,236 6 6	112,747	19,34,281	268,099	35,35,064	49,660	44	7,15,914 11 0	

(*b*) Decrease due to the transfer of Gwaletya circle to Sandoway.

(*c*) Revised figures; includes area transferred from Upper Burma.

FORM IX.—*Varieties of Tenure held direct from Government during the year 1892-93.*

Nature of tenure.	Number of estates.	Number of villages.	Number of holders or share-holders.	Gross area.	Average area of each estate.	Average assessment of each estate.
	No.	No.	No.	Acres.	Acres.	Rs. A. P.
1. Revenue payers paying more than Rs. 50,000 revenue ... (a) Individuals under law of primogeniture	.....	.....	.....	.....	.....	.....
(b) Individuals and families under ordinary law	.....	.....	.....	.....	.....	.....
(c) Village communities	.....	.....	.....	.....	.....	.....
2. Revenue payers paying from Rs. 50,000 to Rs. 5,000 revenue ... (a) Individuals under law of primogeniture	.....	.....	.....	.....	.....	.....
(b) Individuals and families under ordinary law	.....	.....	.....	.....	.....	.....
(c) Village communities	.....	.....	.....	.....	.....	.....
3. Revenue payers paying from Rs. 5,000 to Rs. 100 revenue ... (a) Individuals under law of primogeniture	.....	.....	.....	.....	.....	.....
(b) Individuals and families under ordinary law	4	5	4	1,825	456·25	154 4 0
(c) Village communities	.....	.....	.....	.....	.....	.....
4. Revenue payers paying less than Rs. 100 revenue ... (a) Individuals under law of primogeniture	.....	.....	.....	.....	.....	.....
(b) Individuals and families under ordinary law	.....	.....	.....	.....	.....	.....
(c) Village communities	.....	.....	.....	.....	.....	.....
5. Peasant proprietors paying separately	969,738	17,140	758,076	5,850,676	6·03	10 5 8
6. Holders of wholly or partly revenue free tenures ... ... In perpetuity	1,121	206	843	137,166	122·36	55 6 9
For life or lives	26	18	28	40,407	1,554·12	710 4 10
7. Land-owners who have redeemed the revenue	5	7	5	4,966	993·20	.....
8. Purchasers of waste-lands	1	1	1	712	712·00	.....
9. Others	1	1	1	22,814	22,814·00	.....
Total ...	970,896	17,378	758,958	6,058,566	6·24	10 6 9

FORM NO. X.—*Prevailing Rents during the year 1892-93.*

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Over five years' occupancy.	Total number of tenants.	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Government revenue, if paid by tenants.	Total amount paid by tenants.	Incidence per acre of total of pay-ment.
2	2	3	4	5	6	7	8	9	10	11
							Rs.	Rs.	Rs.	Rs.
ARAKAN.	Akyab	Akyab	312	81	393	4,388	23,537	8,986	32,523	7·41
		Pauktaw	777	67	844	10,393	32,744	22,442	55,186	5·31
		Minbya	259	13	272	3,312	10,627	7,534	17,561	5·30
		Kaladan	578	20	598	4,638	18,374	9,852	27,426	5·91
		Myohaung	275	40	315	5,366	13,776	11,764	25,040	4·67
		Urittaung	563	76	639	6,753	28,362	14,819	43,181	6·38
		Rathedaung	1,145	44	1,189	15,101	87,477	32,986	1,20,463	7·98
		Naaf	691	48	739	5,232	51,172	71	51,243	9·79
		Total ...	4,600	389	4,989	55,188	2,64,969	1,07,654	3,72,623	6·75
	Northern Arakan ...	Nil ...	...	...	...	...	...	...	...	...
	Kyaukpyu	Kyaukpyu	423	27	450	1,210	4,911	1,785	5,796	4·79
		Kamree	290	94	384	2,109	4,106	1,016	5,122	2·37
		An	214	65	279	1,039	7,056	909	7,965	7·67
		Cheduba	1,071	5	1,076	3,006	9,731	4,856	14,587	4·85
		Myebôn	116	2	118	932	1,913	1,382	3,295	3·54
		Total ...	2,114	193	2,307	6,882	26,817	9,948	36,765	5·34
	Sandoway	Northern	21	30	51	236	1,177	...	1,177	4·99
		Central	51	7	58	158	889	...	889	5·63
		Southern	29	5	34	90	459	...	459	5·00
		Total ...	101	42	143	484	2,525	...	2,516	5·20
		Total Arakan ...	6,815	624	7,439	62,554	2,94,302	1,17,602	4,11,904	6·58
PEGU.	Rangoon Town ...	Nil ...	...	...	...	...	...	...	...	...
	Hanthawaddy	Kungyangôn	1,160	86	1,246	33,225	1,11,052	83,567	1,94,619	5·85
		Tunte	820	90	910	25,385	1,08,877	71,258	1,80,135	7·11
		Hmawbi	1,241	54	1,295	25,283	78,477	71,191	1,49,668	5·69
		Hlaing	372	28	400	5,590	20,022	12,119	32,141	5·65
		Total ...	3,593	258	3,851	90,533	3,18,428	2,38,135	5,56,563	6·15
	Pegu	Payagale	890	54	944	22,798	1,14,298	15,515	1,29,813	5·69
		Paungdin	893	81	974	27,353	1,00,737	51,699	1,52,436	5·59
		Kawa	1,370	76	1,446	53,310	3,48,330	34,343	3,82,573	7·18
		Pagandaung	1,634	98	1,732	68,057	3,97,508	52,928	4,50,436	6·62
		Kyauktan	2,091	259	2,350	1,00,418	6,70,732	63,261	7,33,993	7·30
		Total ...	6,878	568	7,446	2,71,836	16,31,505	2,17,746	18,49,251	6·80
	Tharrawaddy	Sanywe	1,581	158	1,739	20,139	87,994	42,518	1,30,512	6·48
		Minhla	1,125	45	1,170	9,683	36,369	20,920	57,289	5·92
		Gyobingauk	1,541	82	1,623	11,649	45,811	22,676	68,487	5·88
		Tapun	638	27	665	3,567	12,284	5,334	17,618	4·94
		Total ...	4,885	312	5,197	45,038	1,82,458	91,448	273,906	6·08
	Prome	Paungdè	406	43	449	2,453	11,366	960	13,326	5·02
		Thègôn	288	34	322	1,500	7,841	505	8,346	5·56
		Shwedaung	361	102	463	2,170	14,529	535	15,064	6·94
		Padaung	635	85	720	4,616	22,034	6,784	28,818	6·24
		Mahathaman	455	48	503	1,863	11,337	696	12,033	6·46
		Shwele	46	3	49	190	1,260	56	1,316	6·93
		Prome	7	...	7	41	133	...	133	3·24
		Total ...	2,168	315	2,483	12,833	68,500	9,536	78,036	6·08
		Total Pegu ...	17,524	1,453	18,977	420,240	2,700,891	5,56,865	27,57,756	6.56

FORM No. X.—*Prevailing Rents during the year 1892-93*—concluded.

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Over five years' occupancy.	Total number of tenants.	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Government revenue, if paid by tenants.	Total amount paid by tenants.	Incidence per acre of total payment.
1	2	3	4	5	6	7	8	9	10	11
							Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	Dambyu ...	858	93	951	16,467	1,11,608	26,053	1,37,661	8·36
		Yandoôn ...	256	18	274	3,577	25,238	2,012	27,250	7·62
		Pantanaw ...	133	11	144	1,777	5,720	3,011	8,731	4·91
		Wakèma (settled) ...	848	17	865	11,034	59,407	11,503	70,910	6·43
		Wakèma (unsettled) ...	16	4	20	135	335	294	629	4·65
		Pyapôn (settled) ...	293	6	299	8,380	42,880	11,360	54,240	6·47
		Pyapôn (unsettled) ...	20	5	25	478	1,789	1,182	2,971	6·22
		Pyindayè (settled) ...	346	5	351	8,860	51,182	6,674	57,856	6·53
		Pyindayè (unsettled) ...	...	...	...	...	...	...	...	...
		Kyaiklat	1,104	12	1,116	26,923	1,63,737	10,440	1,74,177	6·47
		Dedayè	973	40	1,013	31,872	1,48,856	43,527	1,92,383	6·04
		Ma-ubin	752	20	772	16,594	1,33,645	...	1,33,645	8·05
		Total ...	5,599	231	5,830	1,26,097	7,44,397	1,16,055	8,60,453	6·82
	Bassein	Ngaputaw (settled) ...	110	3	113	2,833	2,610	4,592	7,202	2·54
		Myaungmya (settled) ...	319	21	340	5,169	11,383	9,343	20,926	4·05
		Thigwin (settled) ...	489	7	496	7,313	21,001	13,420	34,421	4·71
		Kangyidaung (settled) ...	468	32	500	8,948	17,209	16,705	33,914	3·79
		Bassein (settled) ...	300	15	315	6,253	8,795	10,259	19,054	3·05
		Thabaung (settled) ...	317	12	329	4,044	8,399	5,105	13,504	3·34
		Kyônpyaw (settled) ...	1,097	129	1,226	17,608	53,428	27,349	80,977	4·59
		Yegyi (settled) ...	1,447	149	1,596	26,125	1,06,531	52,503	1,59,034	6·09
		Bassein town (settled) ...	148	8	156	1,439	2,939	3,196	6,135	4·26
		Thabaung (unsettled) ...	37	...	37	236	259	192	451	1·91
		Myaungmya (unsettled) ...	...	...	...	...	...	...	...	...
		Ngaputaw (unsettled) ...	18	...	18	451	600	696	1,296	2·87
		Total ...	4,750	376	5,126	80,419	2,33,354	1,43,560	3,76,914	4·69
	Henzada	Zahun	1,225	136	1,361	19,672	95,379	43,895	1,39,274	7·08
		Henzada	1,714	284	1,998	21,533	1,07,628	45,530	1,53,158	7·11
		Ôkpo	959	138	1,097	9,856	28,968	15,182	44,150	4·48
		Kanaung	372	35	407	4,091	15,488	7,216	22,704	5·55
		Myanaung	1,223	235	1,458	8,429	48,758	14,497	63,255	7·50
		Kyangin	1,168	442	1,610	8,552	45,184	14,430	59,614	6·97
		Lemyethna	764	181	945	9,094	43,985	17,820	61,805	6·80
		Total ...	7,425	1,451	8,876	81,227	3,85,390	1,58,570	5,43,960	6·70
	Thayetmyo	Myedè	34	...	34	167	632	215	847	5·07
		Thayetmyo	57	5	62	78	922	126	1,048	13·44
		Mindôn	370	28	398	1,175	18,597	1,176	19,763	16·82
		Kama	50	...	50	288	1,187	412	1,599	5·55
		Total ...	511	33	544	1,708	21,328	1,929	23,257	13·62
		Total Irrawaddy ...	18,285	2,091	20,376	2,89,451	13,84,469	4,20,115	18,04,584	6·23
Tenasserim.	.....	Nil ...	...	...	...	...	...	...	...	...
		Grand Total, Lower Burma.	42,624	4,168	46,792	772,245	38,79,662	10,94,582	49,74,244	6·44

FORM NO. XI-A.—*Cattle-market Receipts and Expenditure for the year 1892-93.*

Division.	District.	Number of cattle sold.			Price paid.			Fees realized.		
		1891-92	1892-93	Plus or minus.	1891-92	1892-93	Plus or minus.	1891-92	1892-93	Plus or minus.
1	2	3	4	5	6	7	8	9	10	11
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	*Nil.*	...	...	...	.....	.....	.....	.....	.....	.....
PEGU	Rangoon ...	...	...	...	.....	.....	.....	.....	.....	.....
	Hanthawaddy ...	1,277	1,190	− 87	73,250 0 0	66,306 0 0	− 6,944 0 0	378 6 0	356 0 0	− 22 6 0
	Pegu ...	...	...	...	.....	.....	.....	.....	.....	.....
	Tharrawaddy ...	13,601	14,094	+ 493	8,22,349 0 0	8,98,654 0 0	+ 76,305 0 0	3,711 14 0	3,882 4 0	+ 170 6 0
	Prome ...	11,942	26,755	+ 14,813	6,19,994 8 0	15,26,412 12 0	+ 9,06,418 4 0	3,106 0 0	7,235 11 0	+ 4,129 11 0
	Total ...	26,820	42,039	+ 15,219	15,15,593 8 0	24,91,372 12 0	+ 9,75,779 4 0	7,196 4 0	11,473 15 0	4,277 11 0
IRRAWADDY	Thôngwa ...	1,010	1,084	+ 74	41,016 0 0	53,202 0 0	+ 12,186 0 0	229 10 0	266 0 0	+ 36 6 0
	Bassein ...	2,163	2,175	+ 12	95,211 0 0	1,21,541 0 0	+ 26,330 0 0	565 7 0	597 7 0	+ 32 0 0
	Henzada ...	6,856	8,278	+ 1,422	3,10,028 0 0	4,17,608 0 0	+ 1,07,580 0 0	1,590 11 0	2,055 9 0	+ 464 14 0
	Thayet'myo ...	19,467	20,895	+ 1,428	9,70,450 0 0	9,71,395 0 4	+ 945 0 4	4,685 0 0	5,095 10 0	+ 410 10 0
	Total ...	29,496	32,432	+ 2,936	14,16,705 0 0	15,63,746 0 4	+ 1,47,041 0 4	7,070 12 0	8,014 10 0	+ 943 14 0
TENASSERIM ...	Amherst ...	8,633	10,617	+ 1,984	3,42,698 12 0	3,96,056 10 0	+ 53,957 14 0	2,230 8 0	2,778 13 0	+ 548 5 0
	Tavoy ...	...	...	...	.....	.....	.....	.....	.....	.....
	Mergui ...	...	...	...	.....	.....	.....	.....	.....	.....
	Toungoo ...	329	...	− 329	21,016 0 0	.....	− 21,016 0 0	132 8 0	.....	− 132 8 0
	Shwegyin ...	3,106	2,427	− 679	1,65,770 8 0	2,24,280 0 0	+ 58,509 8 0	874 0 0	764 4 0	− 109 12 0
	Salween ...	...	...	...	.....	.....	.....	.....	.....	.....
	Total ...	12,068	13,044	+ 976	5,28,885 4 0	6,20,336 10 0	+ 91,451 6 0	3,237 0 0	3,543 1 0	+ 306 1 0
	GRAND TOTAL, LOWER BURMA ...	68,384	87,515	+ 19,131	34,61,183 12 0	46,75,455 6 4	+ 12,14,271 10 4	17,504 0 0	23,031 10 0	+ 5,527 10 0

FORM NO. XI-A.—*Cattle-market Receipts and Expenditure for the year 1892-93*—concluded.

Division.	District.	Total receipts.			Total expenditure.			Amount of profit or loss.		
		1891-92	1892-93	Plus or minus.	1891-92	1892-93	Plus or minus.	1891-92	1892-93	Plus or minus.
1	2	12	13	14	15	16	17	18	19	20
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	*Nil.*									
PEGU	Rangoon	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hanthawaddy	378 6 0	356 0 0	− 22 6 0	460 6 0	489 0 0	+ 28 10 0	− 82 0 0	− 133 0 0	− 51 0 0
	Pegu	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tharrawaddy	3,711 14 0	3,882 4 0	+ 170 6 0	1,787 2 4	1,759 7 5	− 27 16 11	+ 1,924 11 8	+ 2,122 12 7	+ 198 0 11
	Pome	3,106 0 0	7,235 11 0	+ 4,129 11 0	940 9 0	1,346 11 8	+ 406 2 8	+ 2,165 7 0	+ 5,888 15 4	+ 3,723 8 4
	Total ...	7,196 4 0	11,473 15 0	+ 4,277 11 0	3,188 1 4	3,595 3 1	+ 407 1 9	+ 4,008 2 8	+ 7,878 11 11	+ 3,870 9 3
IRRAWADDY	Thôngwa	229 10 0	266 0 0	+ 36 6 0	180 0 0	180 0 0	.....	+ 49 10 0	+ 86 0 0	+ 36 6 0
	Bassein	565 7 0	597 7 0	+ 32 0 0	570 0 0	570 0 0	.....	− 4 9 0	+ 27 7 0	+ 32 0 0
	Henzada	1,590 11 0	2,055 9 0	+ 464 14 0	1,256 6 10	1,130 4 9	− 126 2 1	+ 334 4 2	+ 925 4 3	+ 591 0 1
	Thayetmyo	4,685 0 0	5,095 10 0	+ 410 10 0	933 0 0	1,293 7 3	+ 360 7 3	+ 3,752 0 0	+ 3,802 2 9	+ 50 2 9
	Total ...	7,070 12 0	8,014 10 0	+ 943 14 0	2,939 6 10	3,173 12 0	+ 234 5 2	+ 4,131 5 2	+ 4,840 14 0	+ 709 8 10
TENASSERIM	Amherst	2,230 8 0	2,778 13 0	+ 548 5 0	960 0 0	600 0 0	− 360 0 0	+ 1,270 8 0	+ 2,178 13 0	+ 908 5 0
	Tavoy	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mergui	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Toungoo	432 8 0	.....	− 132 8 0	165 0 0	.....	− 165 0 0	− 32 8 0	.....	+ 32 8 0
	Shwegyin	874 0 0	764 4 0	− 109 12 0	705 0 0	480 0 0	− 225 0 0	+ 169 0 0	+ 284 4 0	+ 115 4 0
	Salween	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	3,237 0 0	3,543 1 0	+ 306 1 0	1,830 0 0	1,080 0 0	− 750 0 0	+ 1,407 0 0	+ 2,463 1 0	+ 1,056 1 0
	GRAND TOTAL, LOWER BURMA ...	17,504 0 0	23,031 10 0	+ 5,527 10 0	7,957 8 2	7,848 15 1	− 108 9 1	+ 9,546 7 10	+ 15,182 10 11	+ 5,636 3 1

FORM No. XI-B.—*Cattle-market—Nature of transactions for the year 1892-93.*

Division.	Description of cattle.	Number sold.	Price realized.	Highest price paid for animals sold.	Lowest price paid for animals sold.	Rate of fees.	Amount of fees realized.	Average value of animals. 1890-91	1891-92	1892-93
1	2	3	4	5	6	7	8	9	10	11
			Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN	*Nil.*	.....	.....	...	...	.....	.....	.....	.....	.....
PEGU	Buffaloes	9,679	6,69,641 12 0	150	10	0 6 0	3,639 10 0	59 15 0	62 7 0	69 3 0
	Bullocks	27,584	16,63,674 8 0	350	8	0 4 0	6,896 0 0	55 15 0	57 7 0	60 5 0
	Cows	4,075	95,713 8 0	140	7	As. 2, As. 4	656 2 0	25 8 0	29 13 0	23 8 0
	Bullocks under three years	27	783 0 0	37	10	0 2 0	3 6 0	32 3 0	32 13 0	29 0 0
	Calves	20	223 0 0	20	8	As. 1, As. 4	2 15 0	19 6 0	24 3 0	11 2 0
	Cows with calves	448	12,417 0 0	125	5	As. 2, As. 4	75 4 0	25 0 0	31 9 0	27 11 0
	Elephants	16	27,550 0 0	3,000	1,000	2 0 0	32 0 0	1,458 12 0	1,509 15 0	1,721 14 0
	Ponies	178	21,308 0 0	300	30	1 0 0	178 0 0	163 0 0	121 3 0	119 11 0
	Goats	12	62 0 0	15	5	0 1 0	0 12 0	16 13 0	.....	5 3 0
	Total ...	43,039	24,91,372 12 0	...	...	.....	11,473 15 0	.....	.....	.....
IRRAWADDY	Buffaloes	3,264	2,26,537 0 0	255	10	0 6 0	1,224 0 0	56 2 0	60 15 0	69 6 0
	Bullocks	23,458	11,70,923 0 4	300	7	0 4 0	5,864 8 0	46 10 0	52 14 0	49 15 0
	Cows	4,588	1,12,282 8 0	125	5	0 2 0	573 8 0	20 9 0	25 5 0	24 8 0
	Bullocks under three years	17	749 0 0	100	7	0 2 0	2 2 0	20 8 0	25 8 0	44 1 0
	Calves	66	621 0 0	20	2	0 1 0	4 2 0	6 6 0	7 8 0	9 7 0
	Cows with calves	781	17,390 0 0	160	15	0 2 0	97 10 0	21 12 0	38 0 0	22 4 0
	Elephants	2	1,050 0 0	1,350	700	2 0 0	4 0 0	1,637 8 0	2,000 0 0	975 0 0
	Ponies	244	33,217 8 0	400	30	1 0 0	244 0 0	96 12 0	110 15 0	136 2 0
	Goats	12	76 0 0	10	2	0 1, 0	0 12 0	7 12 0	8 3 0	6 5 0
	Total ...	32,432	25,63,746 0 4	...	...	.....	8,014 10 0	.....	.....	.....
TENASSERIM	Buffaloes	2,687	1,52,901 12 0	200	10	0 6 0	2,007 10 0	54 5 0	56 6 0	56 14 0
	Bullocks	9,016	3,69,254 13 0	150	10	0 4 0	2,254 6 0	38 9 0	40 10 0	40 3 0
	Cows	850	30,137 5 0	50	8	As. 2, As. 4	106 6 0	17 14 0	39 4 0	35 7 0
	Bullocks under three years	81	1,168 2 0	45	10	0 2 0	10 2 0	16 0 0	13 2 0	14 7 0
	Calves	169	1,882 0 0	30	5	As. 1, As. 2	10 45 0	10 0 0	12 7 0	11 2 0
	Cows with calves	136	2,812 10 0	35	10	0 2 0	17 0 0	21 10 0	22 4 0	20 11 0
	Elephants	47	63,990 0 0	2,913	500	2 0 0	94 0 0	1,250 0 0	1,119 10 0	1,361 8 0
	Ponies	42	5,040 0 0	200	50	1 0 0	42 0 0	85 10 0	66 0 0	120 0 0
	Goats	16	150 0 0	8	3	0 1 0	1 6 0	5 13 0	5 11 0	9 6 0
	Total ...	13,044	6,20,336 10 0	...	...	.....	3,543 1 0	.....	.....	.....
GRAND TOTAL, LOWER BURMA	Buffaloes	15,630	10,49,080 8 0	255	10	0 6 0	5,861 4 0	58 6 0	60 12 0	67 4 0
	Bullocks	60,058	31,96,852 5 4	350	7	0 4 0	15,014 8 0	48 2 0	52 5 0	53 4 0
	Cows	9,513	2,38,133 5 0	140	5	As. 2, As. 4	1,336 0 0	21 15 0	26 5 0	25 1 0
	Bullocks under three years	125	2,700 2 0	100	7	0 2 0	15 10 0	27 15 0	24 3 0	21 10 0
	Calves	255	2,726 0 0	300	2	As. 1, As. 2, As. 4	18 0 0	10 13 0	12 4 3	10 11 0
	Cows with calves	1,365	32,619 10 0	160	5	As. 2, As. 4	189 42 0	22 3 0	28 1 0	23 14 0
	Elephants	65	93,490 0 0	3,000	500	2 0 0	130 0 0	1,285 9 0	41312 9 0	1,438 5 0
	Ponies	464	59,565 8 0	400	20	1 0 0	464 0 0	133 5 0	110 10 0	128 6 0
	Goats	40	288 0 0	15	2	0 1 0	2 8 0	13 7 0	6 12 0	7 3 0
	Total ...	87,515	46,75,455 6 4	...	...	.....	23,031 10 9	.....	.....	.....

FORM NO. XII.—*Statement showing new Agricultural Implements and Machines which have been tested during the year 1892-93 and of those in use which are reported to have met with more or less marked success, the latter being indicated by entries in italics in column 2.*

Designation of implement.	Use.	Special advantages or instructions.	Price.	Where procurable.	Opinion.	Name and designation of official reporting.	Opinion.	Extent to which used by native agriculturists.	Remarks.
1	2	3	4	5	6	7	8	9	10
Watts' turn-plough.	*Breaking up the soil.*	Breaking up the soil to a considerable extent.	Rs. 11.	.....	.....	.....	.....	It is not likely that the plough will at present come into general use.	
Improved country harrow.	*For preparing fields for rice-cultivation.*	When the ordinary country harrow is used, much time is spent in freeing the teeth of weeds. This is not so in case of the improved harrow.	Rs. 10	Rangoon.	They are useful where there is very heavy grass or weeds in the field.	Mr. F. W. Cabaniss, late Assistant, Director of Agriculture, Burma.	.....	It is not known how many of these harrows are in use, as Burmese village carpenters can make them.	

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FORM NO. XIII.—*Thugyis' commission and Taiksayès' salaries for the year 1892-93.*

Division.	District.	Number of circles.	Number of thugyis.	Total area assessed or held under temporary exemption.	Total thugyis' commission.			Deductions made from thugyis' commission.				Balance paid to thugyis.	Average amount paid to thugyis.	Largest amount paid in the year to any one thugyi.	Smallest amount paid in the year to any one thugyi.
					On land revenue.	On capitation-tax and other taxes or rents.	Total.	For taiksayès.		For chainmen.	Total.				
								Number.	Amount per annum.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Acres.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab	78	63	535,827	53,941	32,294	86,235	52	11,258	3,576	24,834	61,401	975	2,586	574
	Northern Arakan...	4	15(a)	8,172	253	211	464	...	...	...	...	464	116(c)	191	6
	Kyaukpyu	72	46	119,883	13,662	18,461	32,123	...	...	...	...	32,123	698	1,240	415
	Sandoway	32	13	...	5,945	6,816	12,761	5	1,512	...	1,512	11,249	865	935	4
	Total ...	186	137(a)	663,882	73,801	57,782	1,31,583	57	22,770	3,576	26,346	1,05,237	...	2,586	4
Pegu ...	Rangoon Town	8	7	3,983	1,195	362	1,557	...	...	...	...	1,557	222	522	163
	Hanthawaddy	37	37	550,471	59,602	16,000	75,602	36	14,135	...	14,135	61,467	1,661	3,600	1,134
	Pegu	38	38	856,358	86,722	26,232	1,12,954	59	19,864	3,005	22,869	90,085	2,371	5,527	498
	Tharrawaddy	32	29(b)	363,816	32,049	27,209	59,258	...	14,030	3,862	17,892	41,366	1,293(c)	3,562	569
	Prome	56	50	314,853	19,666	28,674	48,340	41	14,314	3,193	17,507	30,833	616	1,344	192
	Total ...	171	161	2,089,481	1,99,234	98,477	2,97,711	136	62,343	10,060	72,403	2,25,308	...	5,627	163

(a) Includes 14 ywathugyis. (b) Excludes the number of ywathugyis in three circles brought under the ywathugyi system.
(c) The average shown is the average of each circle. The information as regards the amount of commission earned by thugyis and ywathugyis is not complete.

FORM NO. XIII.—*Thugyis' commission and Taiksayès' salaries for the year 1892-93*—concluded.

Division.	District.	Number of circles.	Number of thugyis.	Total area assessed or held under temporary exemption.	Total thugyis' commission.			Deductions made from thugyis' commission.				Balance paid to thugyis.	Average amount paid to thugyis.	Largest amount paid in the year to any one thugyi.	Smallest amount paid in the year to any one thugyi.
					On land revenue.	On capitation-tax and other taxes or rents.	Total.	For taiksayès. Number.	For taiksayès. Amount per annum.	For chainmen.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Acres.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRAWADDY	Thôngwa	40	40	785,320	86,825	33,914	1,20,739	39	19,413	5,069	24,482	96,257	2,406	8,773	987
	Bassein	71	52(c)	683,488	62,633	32,884	95,517	70	24,343	10,152	34,495	61,022	859*	3,993	204
	Henzada	51	47	440,836	38,288	33,717	72,005	41	15,254	2,913	18,167	53,838	1,145	3,874	573
	Thayetmyo	39	38	120,418	10,002	13,712	23,714	15	1,608	986	2,594	21,120	556	900	342
	Total ...	201	177(c)	2,030,212	1,97,748	1,14,227	3,11,975	165	60,618	19,120	79,738	2,32,237	...	8,773	204
TENASSERIM	Amherst	102	133(d)	463,430	42,722	36,547	79,269	...	...	...	...	79,269	777*	2,166	8
	Tavoy	44	68(e)	84,476	10,427	7,138	17,565	...	...	...	...	17,565	399*	965	27
	Mergui	24	58(f)	60,140	8,826	5,206	14,032	6	1,376	...	1,376	12,656	527*	1,003	50
	Toungoo	25	116(g)	89,032	5,335	11,626	16,961	...	...	...	...	16,961	678*	1,289	376
	Shwegyin	26	181(h)	300,385	16,730	12,931	29,661	...	...	...	...	29,661	1,141*	...	...
	Salween	6	6	16,791	510	2,371	2,881	...	...	...	...	2,881	480	749	212
	Total ...	227	562(i)	1,014,254	84,550	75,819	1,60,369	6	1,376	...	1,376	1,58,993	...	2,166	8
	GRAND TOTAL LOWER BURMA ..	785	1,037(k)	5,797,829	5,55,333	3,46,305	9,01,638	354	1,47,107	* 32,756	1,79,863	7,21,775	...	8,773	4

* The average shown is the average of each circle. The information as regard sthe amount of commission earned by thugyis and ywathugyis is not complete.

(c) Includes 5 ywathugyis. (d) Includes 33 ywathugyis. (e) Includes 38 ywathugyis. (f) Includes 43 ywathugyis. (g) Includes 93 ywathugyis. (h) Includes 167 ywathugyis. (i) Includes 374 ywathugyis. (k) Includes 393 ywathugyis.

FORM NO. XIV.—*Statement showing the Progress made by Thugyis in obtainiag Survey and other qualifications.*

Division.	District.	Total number of thugyis.	Number of thugyis exempted from the operation of the rules for the appointment of thugyis.	Number of thugyis who hold their appointments subject to the conditions laid down in these rules.	Number of thugyis included in column 5 who possess the qualifications described in Rules 2 and 3 (*i.e.*, Rule 2, surveying; Rule 3, arithmetic and revenue law).				Number of thugyis shown in column 6 who qualified during the year under report.			
					Passed in surveying.	Passed in arithmetic.	Passed in revenue law.	Passed in all subjects.	Passed in surveying.	Passed in arithmetic.	Passed in revenue law.	Passed in all subjects.
1	2	3	4	5	6	7	8	9	10	11	12	13
Arakan.	Akyab ...	63	37	26	...	...	...	26	...	...	...	...
	Northern Arakan ...	15 (*a*)	15	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	46	25	21	9	5	13	7	...	1	...	...
	Sandoway ...	13	3	10	1	11	13	...	...	1	...	...
	Total ...	137	80	57	10	16	26	33	...	2	...	...
Pegu.	Rangoon Town ...	7	3	4	1	4	4	1	...	...	...	...
	Hanthawaddy ...	37 (*b*)	5	32	...	...	...	...	...	...	...	...
	Pegu ...	38	10	28	...	...	...	28	...	...	...	...
	Tharrawaddy ...	29 (*c*)	6	23	...	3	3	20	2	1	...	...
	Prome ...	50	26	24	...	3	3	21	...	...	...	...
	Total ...	161	50	111	1	10	10	70	2	1	...	...
Irrawaddy.	Thôngwa ...	40	12	28	11	1	12	15	...	...	...	...
	Bassein* ...	52 (*d*)	15	37	6	3	...	27	...	...	...	...
	Henzada ...	47	12	35	6	6	...	29	...	...	...	...
	Thayetmyo ...	38	14	24	1	1	5	13	...	...	...	...
	Total ...	177	53	124	24	11	17	84	...	...	...	...
Tenasserim.	Amherst ...	100	44	56	1	8	13	23	...	...	...	...
	Tavoy ...	30	17	13	1	1	...	10	...	...	...	...
	Mergui ...	15	5	10	...	1	4	...	...	...	...	...
	Toungoo ...	23	11	12	1	...	2	8	...	...	...	...
	Shwegyin ...	14	7	7	...	...	...	7	...	...	...	...
	Salween ...	6	6	...	...	...	...	...	...	...	...	...
	Total ...	188	90	98	3	10	19	48	...	...	...	...
	GRAND TOTAL LOWER BURMA ...	663	273	390	38	47	72	235	2	3	...	...

(*a*) Out of this number, 14 have lately been appointed ywathugyis.

(*b*) All are qualified under the rules.

(*c*) The number shown last year was 32. Three circles have now been brought under the ywathugyi's system of collecting revenue.

(*d*) Includes five ywathugyis.

FORM NO. XV.—*Inspection of Land Revenue-rolls.*

Division.	District.	Number of circles in which thugyis' measurements were checked.	Number of holdings checked.		Area of holdings found by Inspecting Officer to be under-measured, *i.e.*, holdings shown in column 4.		Total increase in area in holdings shown in column 4 due to measurement by Inspecting Officer.	Area of holdings in which thugyi's area was found to be excessive, *i.e.*, holdings shown in column 5.		Total decrease in area in holdings shown in column 5 due to measurement by Inspecting Officer.	Net difference due to Inspecting Officer.		Percentage of error.			Remarks.
			Number in which thugyi's area was found too small.	Number in which thugyi's area was found to be excessive.	Area given by thugyis.	Area found by Inspecting Officer.		Area given by thugyis.	Area found by Inspecting Officer.		Increase.	Decrease.	In cases in which the thugyis' areas were found to be too small.	In cases in which thugyis' areas were found to be excessive.	In all cases.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.				
ARAKAN ...	Akyab	11	145	54	1,236	1,291	55	277	246	31	24	...	4·45	11·19	+ 1·59	
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	..	
	Kyaukpyu	27	177	154	425	455	30	330	277	53	...	23	7·06	16·06	− 3·05	
	Sandoway	1	303	...	576	809	233	...	...	...	233	...	40·45	...	+ 40·45	
	Total ...	39	625	188	2,237	2,555	318	607	523	84	234	...	14·22	13·84	+ 8·23	
PEGU ...	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pegu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Tharrawaddy	8	71	78	119	160	41	233	182	51	...	10	34·45	21·89	− 2·84	
	Prome	5	16	4	43	57	14	39	16	3	11	...	32·56	15·79	+ 17·74	
	Total ...	13	87	82	162	217	55	252	198	54	1	...	33·95	21·43	+ 0·24	
IRRAWADDY ...	Thôngwa	4	118	51	796	925	129	749	637	112	17	...	16·21	14·95	+ 1·10	
	Bassein	6	26	26	369	405	36	338	271	67	...	31	9·76	19·82	− 4·38	
	Henzada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo	10	23	29	77	127	50	117	79	38	12	...	64·94	32·48	+ 6·19	
	Total ...	20	167	106	1,242	1,457	215	1,204	987	217	...	2	17·31	18·02	− 0·08	
TENASSERIM ...	Amherst	117	463	153	5,850	5,554	504	1,936	1,702	234	270	...	9·98	12·69	+ 3·86	
	Tavoy	9	218	66	1,929	2,353	424	760	710	50	374	...	21·98	6·58	+ 13·91	
	Mergui	10	90	40	622	809	187	291	267	24	163	...	30·06	8·25	+ 17·85	
	Toungoo	13	148	27	1,033	1,327	294	222	188	34	260	...	28·46	15·32	+ 20·72	
	Shwegyin	11	106	29	1,239	1,500	261	439	384	55	206	...	21·07	12·53	+ 12·28	
	Salween	2	241	46	723	1,152	429	229	185	44	385	...	59·34	19·21	+ 40·44	
	Total ...	162	1,266	361	10,596	12,695	2,099	3,877	3,436	441	1,658	...	19·81	11·37	+ 11·46	
	GRAND TOTAL LOWER BURMA ...	234	2,145	737	14,237	16,924	2,687	5,940	5,144	796	1,891	...	18·87	13·40	+ 9·37	

FORM NO. XVI.—*Comparative Statement of Land Revenue Demands, Collections, and Balances for the year 1892-93.*

Division.	District.	Year.	Revenue account.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collection of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan	Akyab	1891-92	10,21,984	309	10,21,675	1,53,070	156	1,52,914	10,21,675	1,52,914	11,74,589	...	...	...	(*a*) Includes Rs. 23, excess collections.
		1892-93	10,40,014	...	10,40,014	...	...	...	10,39,456(*a*)	...	10,39,456	581	...	581	
		Difference	+ 18,030	— 309	+ 18,339	— 1,53,070	— 156	— 1,52,914	+ 17,781	—1,52,914	— 1,35,133	+ 581	...	+ 581	
	Northern Arakan	1891-92	3,735	...	3,735	...	...	...	3,735	...	3,735	...	...	...	
		1892-93	4,086	...	4,086	...	...	...	4,086	...	4,086	...	...	...	
		Difference	+ 351	...	+ 351	...	...	...	+ 351	...	+ 351	...	...	...	
	Kyaukpyu	1891-92	1,62,758	...	1,62,758	59,292	1,321	57,971	1,62,758	58,194 (*b*)	2,20,952	...	...	...	(*b*) Includes Rs. 223, supplementary assessment.
		1892-93	1,64,380	...	1,64,380	...	...	...	1,61,390	...	1,61,390	2,990	...	2,990	
		Difference	+ 1,622	...	+ 1,622	— 59,292	— 1,321	— 57,971	— 1,368	— 58,194	— 59,562	+ 2,990	...	+ 2,990	
	Sandoway	1891-92	73,582	...	73,582	1,167	...	1,167	73,582	1,167	74,749	...	...	...	
		1892-93	69,020	...	69,020	...	...	...	69,020	...	69,020	...	...	...	
		Difference	— 4,562	...	— 4,562	— 1,167	...	— 1,167	— 4,562	— 1,167	— 5,729	...	...	...	
	Total Arakan	1891-92	12,63,059	309	12,62,750	2,13,529	1,477	2,12,052	12,61,750	2,12,275 (*b*)	14,74,025	...	...	...	
		1892-93	12,77,500	...	12,77,500	...	...	...	12,73,952(*a*)	...	12,73,952	3,571	...	3,571	
		Difference	+ 15,441	— 309	+ 15,750	— 2,13,529	— 1,477	— 2,12,052	+ 13,202	—2,12,275	— 2,00,073	+ 3,571	...	+ 3,571	

FORM NO. XVI.—*Comparative Statement of Land Revenue Demands, Collections, and Balance for the year 1892-93*—continued.

Division.	Dstict.	Year.	REVENUE ACCOUNT.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PEGU	Rangoon Town	1891-92	12,031	6	12,025	47	...	47	12,007	40	12,047	18	7	25	
		1892-93	10,894	...	10,894	25	7	18	10,894	18	10,912	...	...	...	
		Difference	— 1,137	— 6	— 1,131	— 22	+ 7	— 29	— 1,113	— 22	— 1,135	— 18	— 7	— 25	
	Hanthawaddy	1891-92	11,26,228	10,631	11,15,597	65,767	30,723	35,044	11,13,315	35,044	11,48,359	2,282	...	2,282	
		1892-93	11,88,967	...	11,88,967	2,282	138	2,144	11,61,635	2,144	11,63,779	27,332	...	27,332	
		Difference	+ 62,739	— 10,631	+ 73,370	— 63,485	— 30,585	— 32,900	+ 48,320	+ 32,900	+ 15,420	+ 25,050	...	+ 25,050	
	Pegu	1891-92	14,88,180	3,386	14,84,794	28,254	981	27,273	14,84,794	27,273	15,12,067	...	...	...	(a) Supplementary assessments.
		1892-93	17,89,065	15	17,89,050	641 (a)	...	641	17,89,050	641	17,89,691	51,647 (b)	...	51,647 (b)	(b) This sum represents assessments made after the 31st March 1893 on account of the year 1892-93.
		Difference	+ 3,00,885	— 3,371	+ 3,04,256	— 27,613	— 981	— 26,632	+ 3,04,256	— 26,632	+ 2,77,624	+ 51,647	.	+ 51,647	
	Tharrawaddy	1891-92	5,84,024	9,315	5,74,709	12,898	6,528	6,370	5,72,106	6,414 (f)	5,78,520	1,076 (c)	...	1,076	(c) Excludes Rs. 1,076 on account of kaing cultivation.
		1892-93	6,35,337	181	6,35,156	1,076	619	457	6,35,075	457	6,35,532	81	...	81	(f) Includes Rs. 44 paid in excess.
		Difference	+ 51,313	— 9,134	+ 60,447	— 11,822	— 5,909	— 5,913	+ 62,969	— 5,957	+ 57,012	— 995	...	— 995	
	Prome	1891-92	3,28,272	1,307	3,26,965	14,402	3,360	11,042	320,914	12,576 (d)	3,33,490	6,051	...	6,051	(d) Rs. 1,534 paid in excess.
		1892-93	3,27,666	40	3,27,626	6,051	955	5,096	322,130	5,159 (e)	3,27,289	5,496	...	5,496	(e) Rs. 63 paid in excess.
		Difference	— 606	— 1,267	+ 661	— 8,351	— 2,405	— 5,946	+ 1,216	— 7,417	— 6,201	— 555	...	— 555	
	Total Pegu	1891-92	35,38,735	24,645	35,14,090	1,21,368	41,592	79,776	35,03,136	81,347	35,84,483	9,427	7	9,434	
		1892-93	39,51,929	236	39,51,693	10,075	1,719	8,356	39,18,784	8,419 (e)	39,27,203	84,556	...	84,556	
		Difference	+ 4,13,194	— 24,409	+ 4,37,603	—1,11,293	— 39,873	— 71,420	+ 4,15,648	— 72,928	+ 3,42,720	+ 75,129	7	+ 75,122	

FORM NO. XVI.—*Comparative Statement of Land Revenue Demands, Collections, and Balances for the year 1892-93*—continued.

Division.	District.	Year.	Revenue accounts.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 6.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY.	Thôngwa	1891-92	12,99,692	696	12,98,996	54,879	12,232	42,647	12,98,996	42,647	13,41,643	...	...	...	
		1892-93	16,24,929	3,806	16,21,123	...	...	...	...	...	16,21,123	...	...	...	
		Difference	+3,25,237	+ 3,110	+ 3,22,127	– 54,879	– 12,232	– 42,647	+3,22,127	– 42,647	+ 2,79,480	...	...	...	
	Bassein	1891-92	9,35,235(*a*)	...	9,35,235	33,615	30	33,585	9,35,235(*a*)	33,585	9,68,820	...	...	...	(*a*) Revised figures excluding Rs. 116 collected after 31st March 1892.
		1892-93	9,90,686(*b*)	...	9,90,686	...	...	...	9,90,686	...	9,90,686	...	...	...	(*b*) Excludes Rs. 1,372 on account of survey corrections.
		Difference	+ 55,451	...	+ 55,451	– 33,615	– 30	– 33,585	+ 55,451	– 33,585	+ 21,866	...	...	...	
	Henzada	1891-92	7,13,364	2,299	7,11,065	5,684	...	5,684	7,11,065	5,684	7,16,749	...	...	...	
		1891-93	7,54,959(*c*)	...	7,54,959	...	...	...	7,54,959	...	7,54,959	...	...	...	(*c*) Includes Rs. 198 ground rent.
		Difference	+ 41,595	– 2,299	+ 43,894	– 5,684	...	– 5,684	+ 43,894	– 5,684	+ 38,210	...	...	...	
	Thayetmyo	1891-92	1,10,511	7,580	1,02,931	20,003	...	20,003	1,02,413	20,003	1,22,416	518	...	518	
		1892-93	1,14,514	1,053	1,13,461	518	...	518	1,03,595	518	1,04,114	9,865	...	9,865	
		Difference	+ 4,003	– 6,527	+ 10,530	+ 19,485	...	– 19,485	+ 1,183	– 19,485	– 18,302	+ 9,347	...	+ 9,347	
	Total Irrawaddy...	1891-92	30,58,802	10,575	30,48,227	1,14,181	12,262	1,01,919	3,047,709	1,01,919	31,49,628	518	...	518	
		1892-93	34,85,088(*b*)	4,859	34,80,229	518	...	518	3,470,364	518	34,70,882	9,865	...	9,865	
		Difference	+4,26,286	– 5,716	+ 4,32,002	– 1,13,663	– 12,262	1,01,401	+4,22,655	– 1,01,401	+ 3,21,254	+ 9,347	...	+ 9,347	

FORM NO. XVI.—*Comparative Statement of Land Revenue Demands, Collections, and Balances for the year 1892-93*—concluded.

Division.	District.	Year.	Revenue account.												Remarks.
			Demand on account of year under report.			*Outstandings of previous year.*			*Collection of*			*Uncollected from*			
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM.	Amherst	1891-92	7,51,720	5,537	7,46,183	1,15,876	431	1,15,445	7,46,005	1,13,200(*a*)	8,59,214	178	2,242	2,420	(*a*) Includes Rs. 6 paid in excess.
		1892-93	8,16,063	1,722	8,14,341	2,648(*b*)	156	2,492	8,12,899	1,529	8,14,428	1,442	963	2,405	(*b*) Includes Rs. 228 erroneously paid in excess.
		Difference	+ 64,343	— 3,815	+ 68,158	—1,13,228	— 275	—1,12,953	+ 66,894	—1,11,680	— 44,786	+ 1,264	— 1,279	— 15	
	Tavoy	1891-92	1,36,248	513	1,35,735	55,267	4	55,263	1,35,735	55,263	1,90,998	...	...	...	(*c*) Includes Rs. 2 paid in excess.
		1892-93	1,37,411	2,815	1,34,596	...	...	...	1,34,596	...	1,34,598(*c*)	...	...	...	
		Difference	+ 1,163	+ 2,302	— 1,139	— 55,267	— 4	— 55,263	— 1,139	— 55,263	— 56,400	...	...	...	
	Mergui	1891-92	98,751	297	98,454	44,677	...	44,677	98,454	44,677	1,43,131	...	...	...	
		1892-93	1,01,301	...	1,01,301	...	...	...	1,01,301	...	1,01,301	...	...	...	
		Difference	+ 2,550	— 297	+ 2,847	—44,677	...	— 44,677	+ 2,847	— 44,677	— 41,830	...	...	...	
	Toungoo	1891-92	93,793	106	93,687	...	...	...	93,687	...	93,687	...	...	...	
		1892-93	93,360	263	93,097	...	...	...	93,097	...	93,097	...	...	...	
		Difference	— 433	+ 157	— 590	...	...	...	— 590	...	— 590	...	...	...	
	Shwegyin	1891-92	3,16,678	1,114	3,15,564	74,279	327	73,952	3,15,151	73,952	3,89,103	413	...	413	
		1892-93	3,48,131	55	3,48,076	458(*d*)	...	458	3,47,905	458	3,48,363	171	...	171	(*d*) Includes Rs. 45, supplementary assessment.
		Difference	+ 31,453	— 1,059	+ 32,512	— 73,821	— 327	— 73,494	+ 32,754	— 73,494	— 40,740	— 242	...	— 242	
	Salween	1891-92	12,755	18	12,737	248	...	248	12,737	248	12,985	...	...	...	
		1892-93	13,920	...	13,930	...	...	...	13,630	...	13,630	290	...	290	(*e*) Includes Rs. 1,807, excess collections.
		Difference	+ 1,165	— 18	+ 1,183	— 248	...	— 248	+ 893	— 248	+ 645	+ 290	...	+ 290	(*f*) Excludes Rs. 1,527 on account of kaing-cultivation.
	Total Tenasserim.	1891-92	14,09,945	7,585	14,02,360	2,90,347	762	2,89,585	14,01,769	2,87,349	16,89,118	591	2,242	2,833	(*g*) Excludes Rs. 1,372 on account of survey collections, and includes Rs. 198 ground rent.
		1892-93	15,10,186	4,855	15,05,331	3,106	156	2,950	15,03,428	1,987	15,05,417	1,903	963	2,866	
		Difference	+ 1,00,241	— 2,730	+ 1,02,971	—2,87,241	— 606	— 2,86,635	+ 1,01,659	—2,85,362	— 1,83,701	+ 1,312	— 1,279	+ 33	(*h*) Includes Rs. 23, excess collections.
	GRAND TOTAL LOWER BURMA.	1891-92	92,69,541*	43,114	92,26,427	7,39,425	56,093	6,83,332	92,14,364*	6,82,890(*e*)	98,97,254*	10,536(*f*)	2,249	12,785	(*i*) Includes Rs. 57,647, supplementary assessments after the 31st March 1893.
		1892-93	1,02,24,793(*g*)	9,950	1,02,14,753	12,699	1,875	11,824	1,01,66,528(*h*)	10,924(*j*)	1,01,77,454 (*e*)	99,895 (*i*)	963	1,00,858	
		Difference	+ 9,55,162	— 33,164	+ 9,88,326	—7,25,726	— 54,218	— 6,71,508	+ 9,52,164	—6,71,966	+ 2,80,200	+ 89,359	— 1,286	+ 88,073	

* Revised figures. (*j*) Includes Rs. 63 excess collections.

FORM NO. XVII.—*Capitation-tax.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 4 and 5.	Net previous outstandings in column 9, namely, difference between columns 7 and 8.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	1891-92	3,53,325	582	3,52,743	...	...	...	3,52,758(a)	...	3,52,758	...	...	...	(a) Includes Rs. 15 excess collections.
		1892-93	3,61,196	1,084	3,60,112	...	...	...	3,60,226(b)	...	3,60,226	...	...	...	(b) Includes Rs. 114 excess collections.
		Difference ...	+ 7,871	+ 502	+ 7,369	...	...	...	+ 7,468	...	+ 7,468	...	...	...	
	Northern Arakan	1891-92	3,621	...	3,621	...	...	...	3,621	...	3,621	...	...	...	
		1892-93	3,869	...	3,869	...	...	...	3,869	...	3,869	...	...	...	
		Difference ...	+ 248	...	+ 248	...	...	...	+ 248	...	+ 248	...	...	...	
	Kyaukpyu	1891-92	1,60,947	1,281	1,59,666	2,727	1,769	958	1,59,666	3,273(c)	1,62,939	...	...	...	(c) Includes Rs. 2,315 supplementary assessments.
		1892-93	1,66,316	1,675	1,64,641	...	...	...	1,64,641	...	1,64,641	...	...	...	
		Difference ...	+ 5,369	+ 394	+ 4,975	− 2,727	− 1,769	− 958	+ 4,975	− 3,273	+ 1,702	...	...	...	
	Sandoway	1891-92	60,957	810	60,147	1,178	1,031	147	60,147	99	60,246	...	48	48	
		1892-93	64,167	930	63,237	48	48	...	63,237	...	63,237	...	...	...	
		Difference ...	+ 3,210	+ 120	+ 3,090	− 1,130	− 983	− 147	+ 3,090	− 99	+ 2,991	...	− 48	− 48	
	TOTAL ARAKAN ...	1891-92	5,78,850	2,673	5,76,177	3,905	2,800	1,105	5,76,192(a)	3,372	5,79,564	...	48	48	
		1892-93	5,95,548	3,689	5,91,859	48	48	...	5,91,973(b)	...	5,91,973	...	...	...	
		Difference ...	+ 16,698	+ 1,016	+ 15,682	− 3,857	− 2,752	− 1,105	+ 15,781	− 3,372	+ 12,409	...	− 48	− 48	

FORM No. XVII.—*Capitation-tax*—continued.

Division.	District.	Year.	Demand on account of year under report. Gross demand.	Remission.	Net demand.	Outstandings of previous year. Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Collections of Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Uncollected from Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu.	Rangoon Town	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	1891-92	2,56,413	898	2,55,515	...	...	...	2,55,515	...	2,55,515	...	...	...	
		1892-93	2,62,245	1,430	2,60,815	...	...	...	2,60,815	...	2,60,815	...	...	...	
		Difference ...	+ 5,832	+ 532	+ 5,300	...	...	...	+ 5,300	...	+ 5,300	...	...	...	
	Pegu	1891-92	2,90,855	1,469	2,89,386	...	...	...	2,89,386	...	2,89,386	...	...	...	
		1892-93	2,99,826	962	2,98,864	...	...	...	2,98,864	...	2,98,864	...	...	...	
		Difference ...	+ 8,971	− 507	+ 9,478	...	...	...	+ 9,478	...	+ 9,478	...	...	...	
	Tharrawaddy	1891-92	3,18,507	3,615	3,14,892	...	...	...	3,14,921(a)	...	3,14,921	...	...	...	(a) Includes Rs. 29 paid in excess.
		1892-93	3,32,382	5,355	3,27,027	...	...	...	3,27,086(b)	...	3,27,086	...	...	...	(b) Includes Rs. 59 paid in excess.
		Difference ...	+13,875	+ 1,740	+12,135	...	...	...	+12,165	...	+12,165	...	...	...	
	Prome	1891-92	2,98,967	1,348	2,97,619	168	58	110	2,97,643(c)	132(d)	2,97,775	...	...	...	(c) Includes Rs. 24 excess collections.
		1892-93	2,84,444	4,740	2,79,704	...	...	...	2,79,709(e)	...	2,79,709	13	...	13	(d) Includes Rs. 22 excess collections.
		Difference ...	− 14,523	+ 3,392	− 17,915	− 168	− 58	− 110	−17,934	− 132	−18,066	+ 13	...	+ 13	(e) Includes Rs. 18 excess collections.
	Total Pegu ...	1891-92	11,64,742	7,330	11,57,412	168	58	110	11,57,465(f	132	11,57,597	...	...	...	(f) Includes Rs. 53 paid in excess.
		1892-93	11,78,897	12,487	11,66,410	...	...	...	11,66,474(g	...	11,66,474	13	...	13	(g) Includes Rs. 77 excess collections.
		Difference ...	+ 14,155	+ 5,157	+ 8,998	− 168	− 58	− 110	+ 9,009	− 132	+ 8,877	+ 13	...	+ 13	

FORM NO. XVII.—*Capitation-tax*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1891-92	4,13,135	1,617	4,11,518	2,527	522	2,005	4,11,518	2,005	4,13,523	...	...	...	
		1892-93	4,37,993	430	4,37,563	...	...	...	4,37,563	...	4,37,563	...	...	...	
		Difference ...	+ 24,858	— 1,187	+ 26,045	— 2,527	— 522	— 2,005	+ 26,045	— 2,005	+ 24,040	...	...	...	
	Bassein	1891-92	3,48,525	363	3,48,162	172	165	7	3,48,162	7	3,48,169	...	...	...	
		1892-93	3,59,783	640	3,59,143	...	...	...	3,59,143	...	3,59,143	...	...	...	
		Difference ...	+ 11,258	+ 277	+ 10,981	— 172	— 165	— 7	+ 10,981	— 7	+ 10,974	...	...	...	
	Henzada	1891-92	4,03,387	78	4,03,309	577	...	577	4,03,309	...	4,03,309	...	577	577	
		1892-93	4,11,878	239	4,11,639	577	577	...	4,11,639	...	4,11,639	...	...	...	
		Difference ...	+ 8,491	+ 161	+ 8,330	...	+ 577	— 577	+ 8,330	...	+ 8,330	...	— 577	— 577	
	Thayetmyo	1891-92	1,33,622	80	1,33,542	137	...	137	1,33,542	137	1,33,679	...	...	...	
		1892-93	1,27,905	579	1,27,326	...	...	...	1,27,326	...	1,27,326	...	...	...	
		Difference ...	— 5,717	+ 499	— 6,216	— 137	...	— 137	— 6,216	— 137	— 6,353	...	...	...	
	TOTAL IRRAWADDY ...	1891-92	12,98,669	2,138	12,96,531	3,413	687	2,726	12,96,531	2,149	12,98,680	...	577	577	
		1892-93	13,37,559	1,888	13,35,671	577	577	...	13,35,671	...	13,35,671	...	...	...	
		Difference ...	+ 38,890	— 250	+ 39,140	— 2,836	— 110	— 2,726	+ 39,140	— 2,149	+ 36,991	...	— 577	— 577	

FORM No. XVII.—*Capitation-tax*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 10.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	1891-92 ...	3,22,116	572	3,21,544	256	147	109	3,21,544	109	3,21,653	...	...	...	(a) Includes Rs. 10 paid in excess.
		1892-93 ...	3,32,402	242	3,32,160	...	...	...	3,32,170(a)	...	3,32,170	...	...	...	
		Difference ...	+ 10,286	— 330	+ 10,616	— 256	— 147	— 109	+ 10,626	— 109	+ 10,517	...	...	...	
	Tavoy	1891-92 ...	64,762	182	64,580	...	...	...	64,580	...	64,580	...	...	...	
		1892-93 ...	65,377	107	65,270	...	...	...	65,270	...	65,270	...	...	...	
		Difference ...	+ 615	— 75	+ 690	...	...	...	+ 690	...	+ 690	...	...	...	
	Mergui	1891-92 ...	41,759	249	41,510	...	...	...	41,510	...	41,510	...	...	...	
		1892-93 ...	43,205	324	42,881	...	...	...	42,881	...	42,881	...	...	...	
		Difference ...	+ 1,455	+ 84	+ 1,371	...	...	...	+ 1,371	...	+ 1,371	...	...	...	
	Toungoo	1891-92 ...	93,418	230	93,188	...	...	...	93,188	...	93,188	...	...	...	
		1892-93 ...	1,17,738	363	1,17,375	...	...	...	1,17,375	...	1,17,375	...	...	...	
		Difference ...	+ 24,320	+ 133	+ 24,187	...	...	...	+ 24,187	...	+ 24,187	...	...	...	
	Shwegyin	1891-92 ...	1,51,222	63	1,51,159	783	778	5	1,51,159	5	1,51,164	...	...	...	
		1892-93 ...	1,65,378	295	1,65,083	...	...	...	1,65,083	...	1,65,083	...	...	...	
		Difference ...	+ 14,156	+ 232	+ 13,924	— 783	— 778	— 5	+ 13,924	— 5	+ 13,919	...	...	...	
	Salween	1891-92 ...	13,843	41	12,802	...	...	...	12,802	...	12,802	...	...	...	
		1892-93 ...	13,151	20	13,131	...	...	...	13,131	...	13,131	...	...	...	
		Difference ...	+ 308	— 21	+ 329	...	...	...	+ 329	...	+ 329	...	...	...	
	Total Tenasserim ...	1891-92 ...	6,86,111	1,338	6,84,783	1,039	925	114	6,84,783	114	6,84,897	...	...	...	
		1892-93 ...	7,37,251	1,351	7,35,900	...	...	...	7,35,910(b)	...	7,35,910	...	...	...	(b) Includes Rs. 10 paid in excess.
		Difference ...	+ 51,140	+ 23	+ 51,117	— 1,039	— 925	— 114	+ 51,127	— 114	+ 51,013	...	...	...	
	GRAND TOTAL LOWER BURMA.	1891-92 ...	37,28,372	13,469	37,14,903	8,525	4,470	4,055	37,14,971(c)	5,767	37,20,738	...	625	625	(c) Includes Rs. 58 excess collections,
		1892-93 ...	38,49,255	19,415	38,29,840	625	625	...	38,30,028(d)	...	38,30,028	13	...	13	(d) Includes Rs. 201 excess collections.
		Difference ...	+ 1,20,883	+ 5,946	+ 1,14,937	— 7,900	— 3,845	— 4,055	+ 1,15,057	— 5,767	+ 1,09,290	+ 13	— 625	— 612	

FORM NO. XVIII.—*Classification of persons assessed to Capitation-tax.*

Division.	District.	Total number of persons assessed.	Agriculturists.		Proportion of agriculturists to total payers.	Non-agriculturists.	Proportion of non-agriculturists to total payers.
			Persons occupying and cultivating land.	Field labourers (persons hired to plough or reap).			
1	2	3	4	5	6	7	8
ARAKAN	Akyab	89,597	55,570	16,895	80·88	17,132	19·12
	Northern Arakan	3,869	3,869	...	100·00	...	...
	Kyaukpyu	39,226	28,947	...	73·80	10,279	26·20
	Sandoway	17,847	12,727	270	72·82	4,850	27·18
	Total ...	150,539	101,113	17,165	78·57	32,261	21·43
PEGU	Rangoon Town	...	...	...	...	...	...
	Hanthawaddy	62,545	20,428	20,927	66·12	21,190	33·88
	Pegu	74,711	22,319	38,421	81·30	13,971	18·70
	Tharrawaddy	75,262	49,234	17,781	89·04	8,247	10·96
	Prome	69,127	53,757	2,483	81·36	12,887	18·64
	Total ...	281,645	145,738	79,612	80·01	56,295	19·99
IRRAWADDY	Thóngwa	103,763	57,371	16,144	70·85	30,248	29·15
	Bassein	81,578	38,510	22,433	74·71	20,635	25·29
	Henzada	92,709	41,504	7,049	52·37	44,156	47·63
	Thayetmyo	37,042	33,332	324	90·86	3,386	9·14
	Total ...	315,092	170,717	45,950	68·76	98,425	31·24
TENASSERIM	Amherst	79,180	49,371	17,212	84·09	12,597	15·91
	Tavoy	20,741	4,874	9,365	68·65	6,502	31·35
	Mergui	17,158	10,677	1,560	71·32	4,921	28·68
	Toungoo	28,459	16,575	2,176	65·89	9,708	34·11
	Shwegyin	44,629	27,391	9,089	81·74	8,149	18·26
	Salween	7,390	6,373	...	86·24	1,017	13·76
	Total ...	197,557	115,261	39,402	78·29	42,894	21·71
	GRAND TOTAL LOWER BURMA ...	744,833	532,829	182,129	75·67	229,875	24·33

FORM NO. XIX.—*Number and Class of persons exempted from Capitation-tax for the year 1892-93.*

Division.	District.	Office holders.		Old men.		Cripples.		Religious teachers.		Pensioners.		Prisoners.		New settlers, &c.		Total.	
		1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93
ARAKAN ...	Akyab	1,335	1,048	6,711	6,024	1,292	1,042	731	794	63	75	98	82	1,004	606	11,234	9,671
	Northern Arakan ...	410	410	55	51	1	1	...	...	4	22	...	...	7	...	477	484
	Kyaukpyu	1,014	1,201	3,013	292	563	44	399	...	46	50	23	112	...	...	5,058	1,699
	Sandoway	546	530	1,611	1,315	262	214	133	165	20	22	43	40	8	8	2,623	2,394
	Total ...	3,305	3,189	11,390	7,682	2,118	1,301	1,263	959	133	169	164	234	1,019	614	19,392	14,148
PEGU ...	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	1,409	1,405	2,632	2,467	226	267	952	1,026	4	4	...	...	2	2	5,225	5,171
	Pegu	1,003	1,011	2,779	3,010	158	232	1,005	1,472	7	...	...	2	2	...	4,955	5,727
	Tharrawaddy	1,584	1,578	5,222	5,647	666	416	560	633	13	14	...	3	...	...	8,045	8,291
	Prome	1,166	988	6,047	5,523	703	679	593	610	31	30	...	...	...	...	9,140	8,830
	Total ...	5,162	4,982	17,280	17,647	1,753	1,594	3,111	3,741	55	48	...	5	4	2	27,365	28,019
IRRAWADDY ...	Thôngwa	1,298	1,245	4,760	4,659	419	555	1,002	1,084	4	5	...	...	...	...	7,483	7,548
	Bassein	1,474	1,557	5,696	6,024	423	505	653	598	36	43	1	6	...	...	8,283	8,733
	Henzada	1,210	1,194	6,379	6,882	498	537	1,058	1,208	32	34	145	523	...	...	9,322	10,378
	Thayetmyo	902	943	3,247	3,058	402	359	444	452	22	22	1	80	...	...	5,018	4,914
	Total ...	4,884	4,939	20,082	20,623	1,742	1,956	3,157	3,342	94	104	147	609	...	...	30,106	31,573
TENASSERIM ...	Amherst	1,289	1,301	5,639	5,180	951	808	1,386	1,514	8	14	1	1	47	56	9,321	8,874
	Tavoy	525	522	2,241	2,217	348	368	713	698	50	54	83	99	107	68	4,076	4,026
	Mergui	498	492	1,092	1,109	143	165	318	382	30	32	7	8	267	149	2,355	2,337
	Toungoo	749	802	1,552	1,595	280	240	29	247	17	17	...	...	...	...	2,618	3,001
	Shwegyin	901	762	2,484	2,548	225	229	570	497	21	25	174	209	18	...	4,393	4,270
	Salween	391	363	60	176	24	1,078	24	35	2	2	...	1	16	40	517	1,695
	Total ...	4,344	4,242	13,068	12,825	1,971	2,888	3,040	3,473	137	144	265	318	455	313	23,280	24,203
	GRAND TOTAL LOWER BURMA	17,695	17,352	61,820	58,777	7,584	7,739	10,571	11,515	419	465	576	1,166	1,478	929	100,143	97,943

FORM NO. XX.—*Discontinued.*

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax for the year 1892-93.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	1891-92	11,366	...	11,366	...	...	...	11,366	...	11,366	...	...	...	
		1892-93	11,334	1,867	9,467	...	...	...	9,467	...	9,467	...	...	...	
		Difference ...	− 32	+ 1,867	− 1,899	...	...	...	− 1,899	...	− 1,899	...	...	...	
	Northern Arakan	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1891-92	2,024	13	2,011	50	...	50	2,011	50	2,061	...	...	...	
		1892-93	1,944	...	1,944	...	...	...	1,944	...	1,944	...	...	...	
		Difference ...	− 80	− 13	− 67	− 50	...	− 50	− 67	− 50	− 117	...	...	...	
	Sandoway	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Arakan ...	1891-92	13,390	13	13,377	50	...	50	13,377	50	13,427	...	...	...	
		1892-93	13,278	1,867	11,411	...	...	...	11,411	...	11,411	...	...	...	
		Difference ...	− 112	+ 1,854	− 1,966	− 50	...	− 50	− 1,966	− 50	2,016	...	...	...	
Pegu.	Rangoon Town	1891-92	3,036	16	3,020	318	25	293	2,609	129	2,738	411	164	575	
		1892-93	3,253	...	3,253	575	208	367	3,253	367	3620	...	...	...	
		Difference ...	+ 217	− 16	+ 233	+ 257	+ 183	+ 74	+ 644	+ 238	882	− 411	− 164	− 575	
	Prome	1891-92	18,386	309	18,077	6	6	...	18,077	...	18,077	...	...	...	
		1892-93	18,302	133	18,169	...	...	...	18,169	...	18,169	...	...	...	
		Difference ...	− 84	− 176	+ 92	− 6	− 6	...	+ 92	...	+ 92	...	...	...	
	Total Pegu ...	1891-92	21,422	325	21,097	324	31	293	20,686	129	20,815	411	164	575	
		1892-93	21,555	133	21,422	575	208	367	21,422	367	21,789	...	...	...	
		Difference ...	+ 133	− 192	+ 325	+ 251	+ 177	+ 74	+ 736	+ 238	+ 974	− 411	− 164	− 575	

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax for the year 1892-93*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstanding.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY.	Thongwa	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Bassein	1891-92	16,687	10	16,677	80	80	...	16,677	...	16,677	...	...	...	
		1892-93	15,217	13	15,204	...	...	...	15,204	...	15,204	...	...	...	
		Difference ...	− 1,470	+ 3	− 1,473	− 80	− 80	...	− 1,473	...	− 1,473	...	...	...	
	Henzada	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo	1891-92	8,678	...	8,678	...	...	...	8,678	...	8,678	...	...	...	
		1892-93	9,275	56	9,219	...	...	...	9,219	...	9,219	...	...	...	
		Difference ...	+ 597	+ 56	+ 541	...	...	...	+ 541	...	+ 541	...	...	...	
	Total Irrawaddy ...	1891-92	25,365	10	25,355	80	80	...	25,355	...	25,355	...	...	...	
		1892-93	24,492	69	24,423	...	...	...	24,423	...	24,423	...	...	...	
		Difference ...	− 873	+ 59	− 932	− 80	− 80	...	− 932	...	− 932	...	...	...	

FORM NO. XXI.—*Land-rate in lieu of Capitation-tax for the year 1892-93*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
Tenasserim.	Amherst	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Tavoy	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Mergui	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Toungoo	1891-92	10,671	12	10,659	...	...	...	10,659	...	10,659	...	...	...	
		1892-93	10,871	6	10,865	...	...	...	10,865	...	10,865	...	...	...	
		Difference ...	+ 200	− 6	+ 206	...	...	...	+ 206	...	+ 206	...	...	...	
	Sitwegyin	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Salween	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim	1891-92	10,671	12	10,659	...	...	...	10,659	...	10,659	...	...	...	
		1892-93	10,871	6	10,865	...	...	...	10,865	...	10,865	...	...	...	
		Difference ...	+ 200	− 6	+ 206	...	...	...	+ 206	...	+ 206	...	...	...	
	GRAND TOTAL LOWER BURMA ...	1891-92	70,848	360	70,488	454	111	343	70,277	179	70,256	411	164	575	
		1892-93	70,196	2,075	68,121	575	208	367	68,121	367	68,488	...	...	...	
		Difference ...	− 652	+ 1,715	− 2,367	+ 121	+ 97	+ 24	− 1,956	+ 188	− 1,768	− 411	− 164	− 575	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1892-93.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	1891-92	8,358	...	8,358	251	...	251	8,358	251	8,609	...	...	...	
		1892-93	12,818	...	12,818	...	...	...	12,818	...	12,818	...	...	...	
		Difference	+ 4,460	...	+ 4,460	− 251	...	− 251	+ 4,460	− 251	+ 4,209	...	...	...	
	Northern Arakan	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1891-92	8,490	...	8,490	790	...	790	8,490	790	9,280	...	...	...	
		1892-93	19,175	...	19,175	...	...	...	19,175	...	19,175	...	...	...	
		Difference	+ 10,685	...	+ 10,685	− 790	...	− 790	+ 10,685	− 790	+ 9,895	...	...	...	
	Sandoway	1891-92	3,707	...	3,707	...	...	...	3,707	...	3,707	...	...	...	
		1892-93	3,461	...	3,461	...	...	...	3,298	...	3,298	163	...	163	
		Difference	− 246	...	− 246	...	...	...	− 409	...	− 409	+ 163	...	+ 163	
	Total Arakan	1891-92	20,555	...	20,555	1,041	...	1,041	20,555	1,041	21,596	...	...	...	
		1892-93	35,454	...	35,454	...	...	...	35,291	...	35,291	163	...	163	
		Difference	+ 14,899	...	+ 14,899	− 1,041	...	− 1,041	+ 14,736	− 1,041	+ 13,695	+ 163	...	+ 163	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1892-93.*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			District.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu	Rangoon Town	1891-92	405	...	405	...	...	...	405	...	405	...	...	...	
		1892-93	365	...	365	...	...	...	365	...	365	...	...	...	
		Difference	− 40	...	− 40	...	...	...	− 40	...	− 40	...	...	...	
	Hanthawaddy	1891-92	96,585	...	96,585	6,040	...	6,040	91,966	6,040	98,006	4,625	...	4,625	
		1892-93	98,070	...	98,070	4,625	...	4,625	91,030	4,625	95,655	7,040	...	7,040	
		Difference	+ 1,485	...	+ 1,485	− 1,415	...	− 1,415	− 930	− 1,415	− 2,345	+ 2,415	...	+ 2,415	
	Pegu	1891-92	64,840	...	64,840	8,098	...	8,098	64,840	8,098	72,938	...	...	...	
		1892-93	57,150	...	57,150	...	...	...	57,150	...	57,150	...	...	...	
		Difference	− 7,690	...	− 7,690	− 8,098	...	− 8,098	− 7,690	− 8,098	15,788	...	...	...	
	Tharrawaddy	1891-92	84,363	45	84,318	85	...	85	84,318	85	84,403	...	...	...	
		1892-93	83,957(*d*)	610	83,347	...	...	...	89,695(*b*)	...	89,695	...	...	...	(*a*) Rs. 20,113 are excluded, being the amount due after the 31st March 1893.
		Difference	− 406	+ 565	− 971	− 85	...	− 85	+ 5,377	− 85	+ 5,292	...	...	...	(*b*) Includes Rs. 6,348, excess collections
	Prome	1891-92	30,490	120	30,370	...	...	...	30,370	...	30,370	...	...	...	
		1892-93	30,976	520	30,456	...	...	...	30,456	...	30,456	...	...	...	
		Difference	+ 486	+ 400	+ 86	...	...	...	+ 86	...	+ 86	...	...	...	
	Total Pegu	1891-92	2,76,683	165	2,76,518	14,223	...	14,223	2,71,893	14,223	2,86,116	4,625	...	4,625	
		1892-93	2,70,518	1,130	2,69,388	4,625	...	4,625	2,68,696	4,625	2,73,321	7,040	...	7,040	
		Difference	− 6,165	+ 965	− 7,130	− 9,598	...	− 9,598	− 3,197	− 9,598	− 12,795	+ 2,415	...	+ 2,415	

FORM NO. XXII.—*Fishery Revenue Collections for the year 1892-93*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1891-92	8,72,699(a)	...	8,72,699	9,315	...	9,315	8,72,699	9,315	8,82,014	...	...	...	
		1892-93	8,93,191	...	8,93,191	...	...	...	...	...	...	...	...	...	
		Difference ...	+ 20,492	...	+ 20,492	— 9,315	...	— 9,315	+ 20,492	— 9,315	+ 20,492	...	...	...	
	Bassein	1891-92	1,77,700	...	1,77,700	2,562	...	2,562	1,77,700	2,562	1,80,262	...	...	...	
		1892-93	1,78,846	...	1,78,846	...	...	...	1,78,846	...	1,78,846	...	...	...	
		Difference ...	+ 1,146	...	+ 1,146	— 2,562	...	— 2,562	+ 1,146	— 2,562	— 1,416	...	...	...	
	Henzada	1891-92	95,371	...	95,371	9,737	...	9,737	95,371	9,737	1,05,108	...	...	...	
		1892-93	1,24,970	...	1,24,970	...	...	...	1,24,970	...	1,24,970	...	...	...	
		Difference ...	+ 29,599	...	+ 29,599	— 9,737	...	— 9,737	+ 29,599	— 9,737	+ 19,862	...	...	...	
	Tnayetmyo	1891-92	2,908	...	2,908	...	...	...	2,908	...	2,908	...	...	...	
		1892-93	2,695	...	2,695	...	...	...	2,695	...	2,695	...	...	...	
		Difference ...	— 213	...	— 213	...	...	...	— 213	...	— 213	...	...	...	
	Total Irrawaddy ...	1891-92	11,48,678(a)	...	11,48,678(a)	21,614	...	21,614	11,48,678	21,614	11,70,292	...	...	...	
		1892-93	11,99,702	...	11,99,702	...	...	...	11,99,702	...	11,99,702	...	...	...	
		Difference ...	+ 51,024	...	+ 51,024	— 21,614	...	— 21,614	+ 54,024	— 21,614	+ 29,410	...	...	...	

(a) Excludes Rs. 1,370 supplementary assessment.

FORM NO. XXII.—*Fishery Revenue Collections for the year 1882-93*—concluded.

Division.	District.	Year.	Demand on account of year during report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tenasserim	Amherst	1891-92	30,501	...	30,501	4,576	...	4,576	30,501	4,576	35,077	...	...	...	
		1892-93	27,608	...	27,608	...	...	...	27,460	...	27,460	148	...	148	
		Difference	— 2,893	...	— 2,893	— 4,576	...	— 4,576	— 3,041	— 4,576	— 7,617	+ 148	...	+ 148	
	Tavoy	1891-92	8,191	...	8,191	974	...	974	7,640	974	8,614	551	...	551	
		1892-93	7,310	...	7,310	551	...	551	7,310	551	7,861	...	...	...	
		Difference	— 881	...	— 881	— 423	...	— 423	— 330	— 423	— 753	— 551	...	— 551	
	Mergui	1891-92	26,445	...	26,445	1,825	...	1,825	23,792	1,825	25,617	2,653	...	2,653	
		1892-93	39,923	...	39,923	4,423*	...	4,423	39,923	4,423	44,346	...	...	...	
		Difference	+ 13,478	...	+ 13,478	+ 2,598	...	+ 2,598	+ 16,131	+ 2,598	+ 18,729	— 2,653	...	— 2,653	
	Toungoo	1891-92	17,879	210	17,669	...	...	...	17,669	...	17,669	...	...	...	
		1892-93	19,935	...	19,935	...	...	...	19,935	...	19,935	...	...	...	
		Difference	+ 2,056	— 210	+ 2,266	...	...	...	+ 2,266	...	+ 2,266	...	...	...	
	Shwegyin	1891-92	92,059	...	92,059	19,932	...	19,932	82,348	19,932	93,280	9,711	...	9,711	
		1892-93	91,291	...	91,291	9,711	...	9,711	91,291	9,711	101,002	...	...	...	
		Difference	— 768	...	— 768	— 1,221	...	— 1,221	+ 8,943	— 1,221	+ 7,722	— 9,711	...	— 9,711	
	Salween	1891-92	140	...	140	...	...	...	140	...	140	...	...	...	
		1892-93	140	...	140	...	...	...	140	...	140	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim	1891-92	1,75,215	210	1,75,005	18,307	...	18,307	1,62,090	18,307	1,80,397	12,915	...	12,915	
		1892-93	1,86,207	...	1,86,207	14,685	...	14,685	1,86,059	14,685	2,00,744	148	...	148	
		Difference	+ 10,992	— 210	+ 11,202	— 3,622	...	— 3,622	+ 23,969	— 3,622	+ 20,347	— 12,767	...	— 12,767	
	Grand Total Lower Burma	1891-92	16,21,131†	375	16,20,756	55,185	...	55,185	16,03,216	55,185	16,58,401	17,540	...	17,540	
		1892-93	16,91,881	1,130	16,90,751	19,310*	...	19,310	16,89,748‡	19,310	17,09,058	7,351	...	7,351	
		Difference	+ 70,750	+ 755	+ 69,995	— 35,875	...	— 35,875	+ 86,532	— 35,875	+ 50,657	— 10,189	...	— 10,189	

* Includes Rs. 1,770 supplementary assessment. † Revised figures. ‡ Includes Rs. 6,348 excess collections.

FORM NO. XXIII.—*Fishery Revenue (demand distributed under different heads) for the year 1892-93.*

Division.	District.	Licenses on nets (inland fisheries).				Licenses on nets or boats (sea fisheries).				Leased inland fisheries.				Leased sea fisheries: turtle-banks, &c.				Total demand.	
		Number of licenses issued in		Gross demand in		Number of licenses issued in		Gross demand in		Number of leases issued or current in		Gross demand in		Number of leases issued or current in		Revenue demand in			
		1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	461	767	4,610	7,689	14	217	2,820	4,220	6	6	589	589	4	4	339	320	8,358	12,818
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	...	...	...	...	562	2,189	8,490	19,175	...	...	...	...	...	...	...	...	8,490	19,175
	Sandoway	67	91	670	845	159	141	1,670	1,460	...	...	...	...	15	14	1,367	1,156	3,707	3,461
	Total Arakan	528	858	5,280	8,534	863	2,547	12,980	24,855	6	6	589	589	19	18	1,706	1,476	20,555	35,454
Pegu.	Rangoon Town	...	...	...	...	19	20	405	365	...	...	...	...	...	...	...	...	405	365
	Hanthawaddy	1,325	1,359	11,040	12,335	8	11	480	660	102	102	84,795	84,805	1	1	270	270	96,585	98,070
	Pegu	715	661	8,425	7,605	41	19	2,460	1,140	40	40	53,055	48,405	...	...	...	...	64,840	57,150
	Tharrawaddy	726	959	5,635	8,210	...	...	...	...	190	190	78,728	75,747	...	...	...	...	84,363	83,957
	Prome	581	508	5,690	5,110	...	...	...	...	91	98	24,800	25,866	...	...	...	...	30,490	30,976
	Total Pegu	3,347	3,487	30,790	33,260	68	50	3,345	2,165	423	430	2,42,278	2,34,823	1	1	270	270	2,76,683	2,70,518

FORM NO. XXIII.—*Fishery Revenue (demand distributed under different heads) for the year 1892-93*—concluded.

Division.	District.	Licenses on nets (inland fisheries). Number of licenses issued in		Licenses on nets (inland fisheries). Gross demand in		Licenses on nets or boats (sea fisheries). Number of licenses issued in		Licenses on nets or boats (sea fisheries). Gross demand in		Leased inland fisheries. Number of leases issued or current in		Leased inland fisheries. Gross demand in		Leased sea fisheries: turtle-banks, &c. Number of leases issued or current in		Leased sea fisheries: turtle-banks, &c. Revenue demand in		Total demand.	
		1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93	1891-92	1892-93
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	1,849	2,341	16,110(a)	24,104	329	481	16,990	18,260	457	456	8,28,774	8,49,442	4	4	10,825	10,385	8,72,699(a)	8,93,191
	Bassein	420	791	3,155	5,391	780	740	29,260	23,720	130	189	1,29,400	1,34,100	9	9	15,885	15,635	1,77,700	1,78,846
	Henzada	563	654	5,432	5,480	...	...	...	...	177	178	89,594	1,19,145	1	1	345	345	95,371	1,24,970
	Thayetmyo	250	235	2,507	2,081	...	...	...	...	7	7	401	614	...	...	...	...	2,908	2,695
	Total Irrawaddy ...	3,082	4,021	27,204	37,056	1,109	1,221	46,250	41,980	771	770	10,48,169	10,94,301	14	14	27,055	26,365	11,48,678	11,99,792
Tenasserim.	Amherst	555	639	4,255	4,885	4,305	870	12,826	4,058	42	42	12,500	17,775	6	6	920	890	30,501	27,608
	Tavoy	...	...	...	...	509	609	3,311	3,720	...	...	...	...	11	12	4,880	3,590	8,191	7,310
	Mergui	...	...	...	...	1,830	1,624	21,670	18,000	...	...	...	...	3	6	4,775	21,923	26,445	39,923
	Toungoo	302	215	2,480	1,596	...	...	...	...	60	60	15,399	18,339	...	...	...	...	17,879	19,935
	Shwegyin	563	380	4,825	3,645	29	26	355	255	173	174	86,879	87,391	...	...	...	...	92,059	91,291
	Salween	1	1	40	40	...	...	...	...	1	1	100	100	...	...	...	...	140	140
	Total Tenasserim ...	1,421	1,235	11,600	10,166	6,673	3,129	38,162	26,033	276	277	1,14,878	1,23,605	20	24	10,575	26,403	1,75,215	1,86,207
	GRAND TOTAL LOWER BURMA ...	8,378	9,601	74,874(a)	89,016	8,713	6,947	1,00,737	95,033	1,476	1,483	14,05,914	14,53,318	54	57	39,606	54,514	16,21,131(a)	16,91,881

(a) Revised figures.

FORM NO. XXIV.—*Salt Excise Revenue for the year 1892-93.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan	Akyab	1891-92	1,745	...	1,745	1,477	...	1,477	1,745	1,477	3,222	...	...	...	(a) Rupees. 3 paid in advance.
		1892-93	2,950	...	2,950	...	...	...	2,953 (a)	...	2,953	...	...	...	
		Difference	+ 1,205	...	+ 1,205	− 1,477	...	− 1,477	+ 1,208	− 1,477	− 269	...	...	...	
	Northern Arakan	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	1891-92	14,175	...	14,175	51,305	1,371	50,134	14,178 (b)	50,144 (c)	64,322	...	...	...	(b) Rupees. 3 paid in on account of instalment due on 1st May.
		1892-93	31,878	...	31,878	5,302 (d)	...	5,302	31,878	5,302	37,180	...	...	...	(c) Includes Rs. 10, supplementary assessments.
		Difference	+ 17,703	...	+ 17,703	− 46,203	− 1,371	− 44,832	+ 17,700	− 44,832	− 27,142	...	...	...	(d) Supplementary assessments.
	Sandoway	1891-92	6,210	...	6,210	4	...	4	6,210	4	6,214	...	...	...	
		1892-93	7,790	...	7,790	...	...	...	7,790	...	7,790	...	...	...	
		Difference	+ 1,580	...	+ 1,580	− 4	...	− 4	+ 1,580	− 4	+ 1,576	...	...	...	
	Total Arakan	1891-92	22,130	...	22,130	52,986	1,371	51,615	22,133 (b)	51,625 (c)	73,758	...	...	...	
		1892-93	42,618	...	42,618	5,302 (d)	...	5,302	42,621 (a)	5,302	47,923	...	...	...	
		Difference	+ 20,488	...	+ 20,488	− 47,684	− 1,371	− 46,313	+ 20,488	− 46,323	− 25,835	...	...	...	
Pegu	Hanthawaddy	1891-92	8,350 (e)	...	8,350	...	...	...	8,350	...	8,350	...	...	...	(e) Excludes revenue not due till 30th June.
		1892-93	4,350 (e)	...	4,350	...	...	...	4,350	...	4,350	...	...	...	
		Difference	− 4,000	...	− 4,000	...	...	...	− 4,000	...	− 4,000	...	...	...	
	Pegu	1891-92	480	...	480	80	...	80	480	80	560	...	...	...	
		1892-93	360	...	360	40 (f)	...	40	360	40	400	...	...	...	(f) Supplementary assessments.
		Difference	− 120	...	− 120	− 40	...	− 40	− 120	− 40	− 160	...	...	...	
	Total Pegu	1891-92	8,830	...	8,830	80	...	80	8,830	80	8,910	...	...	...	
		1892-93	4,710	...	4,710	40	...	40	4,710	40	4,750	...	...	...	
		Difference	− 4,120	...	− 4,120	− 40	...	− 40	− 4,120	− 40	− 4,160	...	...	...	

FORM NO. XXIV.—*Salt Excise Revenue for the year 1892-93*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thôngwa	1891-92	2,100	...	2,100	...	...	...	2,100	...	2,100	...	...	...	
		1892-93	1,000	...	1,000	...	...	...	1,000	...	1,000	...	...	...	
		Difference	— 1,100	...	— 1,100	...	...	...	— 1,100	...	— 1,100	...	...	...	
	Bassein	1891-92	53,406	...	53,406	...	...	...	53,406	...	53,406	...	...	...	
		1892-93	50,214	...	50,214	...	...	...	50,214	...	50,214	...	...	...	
		Difference	— 3,192	...	— 3,192	...	...	...	— 3,192	...	— 3,192	...	...	...	
	Henzada	1891-92	50(a)	...	50	...	...	...	50	...	50	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	— 50	...	— 50	...	...	...	— 50	...	— 50	...	...	...	
	Thayetmyo	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Irrawaddy	1891-92	55,556	...	55,556	...	...	...	55,556	...	55,556	...	...	...	
		1892-93	51,214	...	51,214	...	...	...	51,214	...	51,214	...	...	...	
		Difference	— 4,342	...	— 4,342	...	...	...	— 4,342	...	— 4,342	...	...	...	

(*a*) Sale proceeds of confiscated salt.

FORM No. XXIV.—*Salt Excise Revenue for the year 1892-93*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous year.			Collections of			Uncollected from			Remarks.
			Gross demand.	Remissions.	Net demand.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM.	Amherst	1891-92	45,458	...	45,458	11,253	...	11,253	45,458	11,253	56,711	...	...	...	
		1892-93	49,262	...	49,262	...	...	...	49,262	...	49,262	...	...	...	
		Difference	+ 3,804	...	+ 3,804	— 11,253	...	— 11,253	+ 3,804	— 11,253	— 7,449	...	...	...	
	Tavoy	1891-92	29,950	...	29,950	5,100	1,667	3,433	29,950	3,433	33,383	...	...	...	
		1892-93	23,890	...	23,890	...	...	...	23,890	...	23,890	...	...	...	
		Difference	— 6,060	...	— 6,060	— 5,100	— 1,667	— 3,433	— 6,060	— 3,433	— 9,493	...	...	...	
	Mergui	1891-92	500	...	500	...	...	...	500	...	500	...	...	...	
		1892-93	800	...	800	...	...	...	800	...	800	...	...	...	
		Difference	+ 300	...	+ 300	...	...	...	+ 300	...	+ 300	...	...	...	
	Toungoo	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Shwegyin	1891-92	3,690	...	3,690	1,150	...	1,150	3,589	1,150	4,739	101	...	101	
		1892-93	4,235	...	4,235	101	...	101	4,235	101	4,336	...	...	...	
		Difference	+ 545	...	+ 545	— 1,049	...	— 1,049	+ 646	— 1,049	— 403	— 101	...	— 101	
	Salween	1891-92	...	...	...	...	...	...	...	...	...	...	...	...	
		1892-93	...	...	...	...	...	...	...	...	...	...	...	...	
		Difference	...	...	...	...	...	...	...	...	...	...	...	...	
	Total Tenasserim	1891-92	79,598	...	79,598	17,503	1,667	15,836	79,497	15,836	95,333	101	...	101	
		1892-93	78,187	...	78,187	101	...	101	78,187	101	78,288	...	...	...	
		Difference	— 1,411	...	— 1,411	— 17,402	— 1,667	— 15,735	— 1,310	— 15,735	— 17,045	— 101	...	— 101	
	GRAND TOTAL LOWER BURMA	1891-92	1,66,114	...	1,66,114	70,569	3,038	67,531	1,66,016(a)	67,541(b)	2,33,557	101	...	101	
		1892-93	1,76,729	...	1,76,729	5,443	...	5,443	1,76,732(c)	5,443	1,82,175	...	...	...	
		Difference	+ 10,615	...	+ 10,615	— 65,126	— 3,038	— 62,088	+ 10,716	— 62,098	— 51,382	— 101	...	— 101	

(a) Includes Rs. 3, paid on account of instalment due on 1st May. (b) Includes Rs. 10, supplementary assessment. (c) Includes Rs. 3, paid in excess.

FORM NO. XXV.—*Salt Excise Revenue for the year 1892-93.*

Division.	District.	Year.	Licenses on cauldrons. Number of licenses.	Licenses on cauldrons. Rate per cauldron.	Licenses on cauldrons. Demand.	Licenses on earthen pots. Number of licenses.	Licenses on earthen pots. Rate per earthen pot.	Licenses on earthen pots. Demand.	Total demand.
1	2	3	4	5	6	7	8	9	10
				Rs. A. P.	Rs.		Rs. A. P.	Rs.	Rs.
Arakan.	Akyab	1891-92	...	...	...	206(a)	5 0 0	1,745	1,745
		1892-93	...	...	...	368(b)	5 0 0	2,950	2,950
	Northern Arakan	1891-92	...	...	...	...	...	...	...
		1892-93	...	...	...	...	...	...	...
	Kyaukpyu	1891-92	...	200 0 0	...	112	10 0 0	14,175	14,175
		1892-93	...	200 0 0	...	238	10 0 0	31,878	31,878
	Sandoway	1891-92	...	25 0 0	...	1,242	5 0 0	6,210	6,210
		1892-93	5	25 0 0	125	1,533	5 0 0	7,665	7,790
	Total	1891-92	...	...	...	1,560	...	22,130	22,130
		1892-93	5	...	125	2,139	...	42,493	43,618
Pegu.	Hanthawaddy	1891-92	92	100 0 0	9,200	...	...	...	9,200(d)
		1892-93	58	100 0 0	5,800	...	...	...	5,800(d)
	Pegu	1891-92	12	40 0 0	480	...	...	...	480
		1892-93	9	40 0 0	360	...	...	...	360
	Total	1891-92	104	...	9,680	...	...	...	9,680
		1892-93	67	...	6,160	...	...	...	6,160
Irrawaddy.	Thôngwa	1891-92	11	100 0 0	2,100	...	...	...	2,100
		1892-93	5	100 0 0	1,000	...	...	...	1,000
	Bassein	1891-92	...	...	...	20	20 0 0	53,406(c)	53,406(c)
		1892-93	...	...	...	27	20 0 0	50,214	50,214(d)
	Henzada	1891-92	...	...	...	...	...	...	...
		1892-93	...	...	...	...	...	...	...
	Thayetmyo	1891-92	...	...	...	...	...	...	...
		1892-93	...	...	...	...	...	...	...
	Total	1891-92	11	...	2,100	20	...	53,406(c)	55,506
		1892-93	5	...	1,000	27	...	50,214	51,214
Tenasserim.	Amherst	1891-92	542	5 0 0 20 0 0 75 0 0	44,988	47	5 0 0 20 0 0	470	45,458
		1892-93	728	20 0 0 75 0 0	48,557	94	5 0 0	705	49,262
	Tavoy	1891-92	54	50 0 0	5,000	120	5 0 0	24,950	29,950
		1892-93	53	50 0 0	4,000	83	5 0 0	19,890	23,890
	Merguí	1891-92	2*	50 0 0	500	...	...	...	500
		1892-93	4(e)	50 0 0	800	...	...	...	800
	Toungoo	1891-92	...	...	...	...	...	...	...
		1892-93	...	...	...	...	...	...	...
	Shwegyin	1891-92	65	20 0 0	1,300	478	5 0 0	2,390	3,690
		1892-93	48	20 0 0	960	655	5 0 0	3,275	4,235
	Salween	1891-92	...	...	...	...	...	...	...
		1892-93	...	...	...	...	...	...	...
	Tota	1891-92	663*	...	51,788	645	...	27,810	79,598
		1892-93	833	...	54,317	832	..	23,870	78,187
	Grand Total, Lower Burma.	1891-92	778*	...	63,568	2,225	...	1,03,346	1,66,914
		1892-93	910	...	61,602	2,998	...	1,16,577	1,78,179

(a) Three hundred and forty-nine earthen pots.
(b) Five hundred and ninety earthen pots.
(c) Revised figures. Includes revenue due up to 30th June.
(d) Include revenue due up to 30th June.
(e) Sixteen cauldrons.
* Revised figures.

FORM NO. XXVI.—*Minor Forest Produce.*

Division.	District.	1891-92	1892-93	Difference.	Percentage of difference.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
ARAKAN ...	Akyab	24	48	+ 24	+ 100·00	
	Northern Arakan	...	...	...	...	
	Kyaukpyu	159	116	− 43	− 27·04	
	Sandoway	240	264	+ 24	+ 10·00	
	Total ...	423	428	+ 5	+ 1·18	
PEGU ...	Rangoon Town...	...	...	...	...	
	Hanthawaddy	...	...	...	...	
	Pegu	...	...	...	...	
	Tharrawaddy	80	...	− 80	...	
	Prome	123	44	− 79	− 64·23	
	Total ...	203	44	− 159	− 78·33	
IRRAWADDY ...	Thôngwa	552	331	− 221	− 40·04	
	Bassein	885	988	+ 103	+ 11·64	
	Henzada	...	...	...	...	
	Thayetmyo	2,028	9,172	+ 7,144	+ 352·27	
	Total ...	3,465	10,491	+ 7,026	+ 202·77	
TENASSERIM ...	Amherst	2,561	2,859	+ 298	+ 11·64	
	Tavoy	1,350	1,008	− 342	− 25·33	
	Mergui	26,105	13,690	− 12,415	− 47·55	
	Toungoo	248	84	− 164	− 66·13	
	Shwegyin	545	540	− 5	·92	
	Salween	14	...	− 14	...	
	Total ...	30,823	18,181	− 12,642	− 41·01	
	GRAND TOTAL, LOWER BURMA ...	34,914	29,144	− 5,770	− 16·53	

FORM NO. XXVIA.—*Postage and Telegraph Stamps revenue and Miscellaneous revenue for the year 1892-93.*

Division.	District.	Revenue from postage stamps.	Revenue from telegraph stamps.	Miscellaneous revenue.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN	Akyab	10,735 12 0	29,327 8 0	10,195 0 0
	Northern Arakan	...	...	...
	Kyaukpyu	1,985 0 0	145 0 0	18,416 11 1
	Sandoway	1,931 0 0	354 4 0	598 8 0
	Total	14,651 12 0	29,826 12 0	29,210 3 1
PEGU	Rangoon Town	2,06,012 11 6	4,62,295 4 0	16,034 11 0
	Hanthawaddy	...	...	23,566 9 11
	Pegu	7,447 1 0	...	19,734 5 0
	Tharrawaddy	6,552 0 0	...	34,818 0 0
	Prome	6,916 0 0	4,481 0 0	10,546 0 0
	Total	2,26,927 12 6	4,66,776 4 0	1,07,260 14 11
IRRAWADDY	Thôngwâ	10,255 3 3	...	1,06,672 3 4
	Bassein	12,282 3 3	11,995 4 9	67,419 15 8
	Henzada	7,516 2 6	6,497 4 0	47,513 14 10
	Thayetmyo	10,321 0 0	14,020 0 0	4,626 0 0
	Total	40,374 9 0	32,522 8 0	2,26,232 1 10
TENASSERIM	Amherst	30,332 0 9	29,767 0 0	7,754 0 6
	Tavoy	1,693 0 0	3,414 0 0	11,159 0 0
	Mergui	1,720 0 0	...	6,016 0 0
	Toungoo	9,461 0 0	5,965 0 0	15,015 14 10
	Shwegyin	6,278 10 0	1,620 8 0	9,314 0 9
	Salween	271 0 0	...	532 0 0
	Total	49,745 10 0	40,766 8 0	49,791 0 1
	GRAND TOTAL, LOWER BURMA	3,31,699 11 6	5,69,892 0 0	4,12,494 3 11

FORM NO. XXVII.—*Supplementary Statement of Remissions and Outstandings up to 30th June 1893.*

Division.	District.	Head of revenue.	Balance uncollected on 31st March 1893 on account of: Net demand.	Net previous outstandings.	Total uncollected.	Remissions up to 30th June 1893 of: Net demand.	Net previous outstandings.	Total net remissions.	Collections up to 30th June 1893 of: Net demand.	Net previous outstandings.	Total collections.	Uncollected up to 30th June 1893 from: Net demand.	Net previous outstandings.	Total uncollected.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN.	Akyab ...	Land revenue	581	...	581	318	...	318	263	...	263	...	...	...	
	Northern Arakan.	.....	...	...	...	...		...	...	...	...	...	...	...	
	Kyaukpyu ...	Land revenue	3221(a)	...	3,221	...	...	...	3,221	...	3,221	...	...	...	(a) Includes Rs. 231 supplementary assessments.
		Capitation tax	229*	...	229	...	...	...	229	...	229	...	...	...	* Supplementary assessments.
		Fishery revenue	1,613*	...	1,613*	...	...	...	1,613	...	1,613	...	...	...	
		Salt revenue	8,452*	...	8,452*	...	...	...	8,452	...	8,452	...	...	...	
		Total ...	13,515	...	13,515	...	...	...	13,515	...	13,515	...	...	...	
	Sandoway ...	Fishery revenue	163	...	163	...	...	...	...	...	...	163	...	163	
	TOTAL ARAKAN.	Land revenue	3,803(a)	...	3,802	318	...	318	3,484	...	3,484	...	...	...	
		Capitation tax	229*	...	229	...	...	...	229	...	229	...	...	...	
		Fishery revenue	1,776 (b)	...	1,776	...	...	...	1,613	...	1,613	163	...	163	(b) Including Rs. 1,613 supplementary assessments.
		Salt revenue	8,452*	...	8,452	...	...	...	8,452	...	8,452	...	...	...	
		Total ...	14,259	...	14,259	318	...	318	13,778	...	13,778	163	...	163	
PEGU.	Rangoon ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthwaddy	Land revenue	27,332	...	27,332	...	...		26,855	...	26,855	477	...	477	
		Fishery revenue	7,040	...	7,040	...	...	...	7,040	...	7,040	...	...	...	
		Total ...	34,372	...	34,372	...	...	...	33,895	...	33,895	477	...	477	
	Pegu ...	Land revenue	51,647(a)	...	51,647	94	...	94	16,119	...	16,119	35,434	...	35,434	
		Fishery revenue	504(a)	...	504	...	...	...	504	...	504	...	...	...	(a) Assessments made after the 31st March.
		Salt revenue	40(a)	...	40	...	...	...	40	...	40	...	...	...	
		Total ...	52,191	...	52,191	94	...	94	16,663	...	16,663	35,434	...	35,434	
	Tharrawaddy...	Land revenue	3,188 (b)	...	3,188	72	...	72	3,120(c)	...	3,120	...	...	...	(b) Includes Rs. 3,107 supplementary assessments.
	Prome ...	Land revenue	5,496	...	5,496	1,360	...	1,360	3,753	...	3,753	383	...	383	(c) Includes Rs. 4 excess collections.
		Capitation tax	13	...	13	8	...	8	5	...	5	...	...	...	
		Total ...	5,509	...	5,509	1,368	...	1,368	3,758	...	3,758	383	...	383	
	TOTAL PEGU	Land revenue	87,663(d)	...	87,663	1,526	...	1,526	49,847 (c)	...	49,847	36,294	...	36,294	(d) Includes Rs. 3,107 supplementary assessments.
		Capitation tax	13	...	13	8	...	8	5	...	5	...	...	...	(b) Includes Rs. 504 supplementary assessments.
		Fishery revenue	7,544 (b)	...	7,544	...	...	...	7,544	...	7,544	...	...	...	
		Salt revenue	40(a)	...	40	...	...	...	40	...	40	...	...	...	
		Total ...	95,260	...	95,260	1,534	...	1,534	57,436	...	57,436	36,294	...	36,294	

FORM NO. XXVII.—*Supplementary Statement of Remissions and Outstandings up to 30th June 1893*—concluded.

Division.	District.	Heads of revenue.	Balance uncollected on 31st March 1892 on account of			Remissions up to 30th June 1893 of			Collections up to 30th June 1893 of			Uncollected up to 30th June 1893 from			Remarks.
			Net demand.	Net previous outstandings.	Total uncollected.	Net demand.	Net previous outstandings.	Total net remissions.	Net demand.	Net previous outstandings.	Total collections.	Net demand.	Net previous outstandings.	Total uncollected.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy.	Thongwa ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Bassein ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Henzada ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo ...	Land revenue	9,865	...	9,865	...	...	...	9,350	...	9,350	515	...	515	
	Total Irrawaddy.	Land revenue	9,865	...	9,865	...	...	...	9,350	...	9,350	515	...	515	
Tenasserim.	Amherst ...	Land revenue	1,442	963	2,405	...	...	...	1,442	...	1,442	...	963	963	
		Capitation tax	58(a)	...	58	...	...	...	58	...	58	...	...	...	(a) Supplementary assessments.
		Fishery revenue	148	...	148	...	...	...	148	...	148	...	...	...	
		Total ...	1,648	963	2,611	...	...	...	1,648	...	1,648	...	963	963	
	Tavoy ...	Fishery revenue	460(b)	...	460	...	...	...	460	...	460	...	...	...	(b) Supplemeutary assessments.
	Mergui ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Toungoo ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Shwegyin ...	Land revenue	249(e)	...	249	171	...	171	78	...	78	...	...	...	(e) Includes Rs. 78 supplementary assessments.
		Salt revenue	170(d)	...	170	...	...	...	170	...	170	...	...	...	(d) Assessments after 31st March.
		Total ...	419	...	419	171	...	171	248	...	248	...	...	...	
	Salween ...	Land revenue	290	...	290	37	...	37	253	...	253	...	...	...	
	Total Tenasserim.	Land revenue	1,981(e)	963	2,944	208	...	208	1,773	...	1,773	...	963	963	(e) Includes Rs. 78 supplementary assessments.
		Capitation-tax	58(a)	...	58	...	...	...	58	...	58	...	...	...	
		Fishery revenue	608(f)	...	608	...	...	...	608	...	608	...	...	...	(f) Includes Rs. 460 supplementary assessments.
		Salt revenue	170	...	170	...	...	...	170	...	170	...	...	...	
		Total ...	2,817	963	3,780	208	...	208	2,609	...	2,609	...	963	963	
	Grand Total, Lower Burma	Land revenue	1,03,311(g)	963	1,04,274	2,052	...	2,052	64,454(h)	...	64,454	36,809	963	37,772	(g) Includes Rs. 3,416 supplementary assessments.
															(h) Includes Rs. 4 excess collections.
		Capitation-tax	300(k)	...	300	8	...	8	292	...	292	...	...	...	(k) Includes Rs. 287 supplementary assessments.
		Fishery revenue	9,928(l)	...	9,928	...	...	...	9,765	...	9,765	163	...	163	(l) Includes Rs. 2,577 supplementary assessments.
		Salt revenue	8,662(i)	...	8,662	...	...	...	8,662	...	8,662	...	...	...	(i) Supplementary assessments.
		Total ...	1,22,201	963	1,23,164	2,060	...	2,060	83,173(h)	...	83,173	36,972	963	37,935	

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1892-93.*

Division.	District.	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrant of arrest.	Attachment of property.	Sale of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
ARAKAN	Akyab	Land revenue	85,573	10,40,014	160	27	14	2	43	27	0·03	27	...	3,297	3,240
		Capitation-tax	89,597	3,67,196	918	561	14	4	579	481	0·54	400	...	4,206	4,135
	Northern Arakan	Land revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
		Capitation-tax	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	Land revenue	100,306	164,580	286	66	401	16	483	616	0·61	1	...	1,677	1,234
		Capitation-tax	39,226	166,316	355	734	37	18	789	777	1·98	220	14	4,107	3,733
	Sandoway	Land revenue	14,706	59,920	33	...	10	...	10	9	0·06	...	...	248	150
		Capitation-tax	17,847	64,167	482	312	1	...	313	275	1·54	64	...	1,650	1,003
	Total Arakan	Land revenue	200,585	12,73,414	479	93	425	18	536	652	0·33	28	...	5,222	4,624
		Capitation-tax	146,670	5,91,679	1,755	1,607	52	22	1,681	1,533	1·04	684	14	9,963	8,871
PEGU	Rangoon Town	Land revenue	1,327	10,894	15	...	...	...	...	...	...	...	...	302	302
		Land-rate in lieu of capitation-tax	628	3,253	90	1	13	...	14	14	2·23	...	...	555	555
	Hanthawaddy	Land revenue	33,403	11,88,967	409	...	460	72	532	492	1·42	...	...	22,420	16,380
		Capitation-tax	62,545	262,245	480	101	6	6	113	550	0·89	32	...	2,217	2,051
		Fishery revenue	103	98,070	24	4	20	19	43	20	19·42	4	..	7,667	7,667
	Pegu	Land revenue	28,274	17,89,965	836	10	499	21	530	504	1·78	...	....	100,381	1,00,228
		Capitation-tax	74,711	2,99,826	692	156	21	11	188	156	0·21	1	...	5,408	5,213
		Other taxes	415	2,44,829	63	42	11	2	55	46	11·08	8	...	10,086	488

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1892-93*—continued.

Division.	District.	Head of revenue.	Total number of persons paying revenue.	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sale of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
PEGU—concluded.	Tharrawaddy ...	Land revenue	67,015	6,35,337	856	302	264	96	662	464	0·69	151	...	6,031	5,213
		Capitation-tax	75,262	3,32,382	635	587	190	60	837	430	0·57	253	...	5,079	3,752
		Fishery revenue	194	83,957	20	25	5	...	30	8	4·12	6	...	10,195	10,195
	Prome	Land revenue	97,589	3,27,666	1,435	396	474	463	1,333	1,333	1·37	361	...	4,586	3,727
		Capitation-tax	69,127	2,24,444	1,269	494	...	...	494	254	0·36	254	...	4,000	3,039
		Land-rate in lieu of capitation-tax	4,482	18,302	186	...	4	...	4	4	0·09	...	...	522	462
		Other taxes	11,165	30,066	157	...	12	3	15	12	0·11	...	...	991	835
	Total Pegu ...	Land revenue	227,608	39,51,229	3,551	708	1,697	652	3,057	2,793	1·23	512	...	1,33,640	1,25,850
		Capitation-tax	281,645	11,78,897	3,076	1,338	217	77	1,632	1,400	0·50	540	...	17,394	14,055
		Land-rate in lieu of capitation-tax	5,110	21,855	276	1	17	...	18	18	0·35	...	...	1,077	1,017
		Other taxes	17,580	2,74,895	220	42	23	5	70	58	0·50	8	...	11,977	1,323
		Fishery revenue	397	1,82,027	44	29	25	19	73	28	9·43	10	...	17,862	17,862
	Thôngwa ...	Land revenue	58,558	16,24,929	209	81	237	30	348	292	0·50	99	...	16,780	16,780
		Capitation-tax	103,763	4,37,993	277	721	203	...	924	785	0·76	493	13	8,988	8,988
		Fishery-tax	3,282	8,93,191	182	111	32	...	143	123	3·75	79	...	61,896	61,896
IRRAWADDY	Bassein ...	Land revenue	56,885	9,90,686	171	49	84	3	136	133	0·23	49	...	3,667	3,538
		Capitation-tax	81,578	3,87,783	288	23	82	1	106	88	0·11	23	...	1,377	1,177
		Land-rate in lieu of capitation-tax	3,456	15,217	236	9	3	...	15	12	0·35	9	...	1,398	1,398
		Fishery revenue	1,669	1,78,846	382	...	59	...	59	59	3·54	...	...	1,51,414	1,47,764
		Excise revenue	93	97,952	107	...	1	...	1	1	1·08	...	...	40,060	40,060
	Henzada	Land revenue	62,988	7,54,959	464	36	122	10	168	263	0·42	76	...	2,660	2,660
		Capitation-tax	92,709	4,11,878	551	76	52	5	133	330	0·36	67	...	1,435	1,429
		Fishery revenue	832	1,34,970	129	...	37	4	41	23	2·76	11	...	19,343	19,343

FORM No. XXVIII.—*Revenue Proceedings against Defaulters for the year 1892-93*—continued.

Division.	District.	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose persons or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sale of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
IRRAWADDY—concluded.	Thayetmyo	Land revenue	71,318	1,14,514	845	...	713	...	713	713	1·00	...	...	3,011	656
		Capitation-tax	37,043	1,27,905	2,038	985	7	1	993	992	2·68	984	24	6,040	6,040
		Land-rate in lieu of capitation-tax	2,297	9,275	262	...	10	10	20	10	0·44	...	...	653	653
	Total Irrawaddy	Land revenue	249,749	34,85,088	1,689	166	1,156	43	1,365	1,401	0·56	224	...	26,118	23,634
		Capitation-tax	345,092	13,27,559	3,154	1,805	344	7	2,156	2,155	0·70	1,567	37	17,834	17,634
		Land-rate in lieu of capitation-tax	5,783	24,492	498	9	13	13	35	22	0·38	9	...	2,951	2,951
		Fishery revenue	5,783	11,97,007	693	111	128	4	243	205	3·54	90	...	2,32,653	2,29,003
		Excise revenue	93	97,952	107	...	1	...	1	1	1·08	...	...	40,060	40,060
TENASSERIM	Amherst	Land revenue	72,551	8,16,063	340	131	119	18	268	250	0·34	20	...	8,984	8,984
		Capitation-tax	79,180	3,32,402	624	286	134	14	434	420	0·53	77	...	1,562	1,562
		Salt-tax	813	49,262	...	...	...	...	...	...	...	...	...	...	...
		Fishery-tax	1,551	27,608	...	...	...	...	...	...	...	...	...	...	...
	Tavoy	Land revenue	33,270	1,37,411	295	...	68	95	163	232	0·70	...	...	532	522
		Capitation-tax	20,741	65,377	418	87	23	52	162	100	0·48	...	...	216	206
	Mergui	Land revenue	17,600	1,01,301	214	...	...	...	...	...	...	...	...	591	360
		Capitation-tax	17,158	43,205	683	...	...	...	...	...	...	...	...	1,572	1,034
		Other taxes	2,154	5,940	19	...	...	...	...	...	...	...	...	30	30
	Toungoo	Land revenue	15,381	93,360	20	...	2	2	4	2	0·01	...	...	275	275
		Capitation-tax	28,459	1,17,738	29	...	...	...	...	...	...	...	...	140	140
		Land-rate in lieu of capitation-tax	2,551	10,871	216	...	33	2	35	33	1·29	...	...	996	996
		Fishery revenue	275	19,935	...	...	...	...	...	...	...	...	...	...	...
		Tax on leased lands	57	546	2	...	...	...	...	...	...	...	...	50	50

FORM NO. XXVIII.—*Revenue Proceedings against Defaulters for the year 1892-93*—concluded.

Division.	District.	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose persons or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sale of property.	Total.			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
TENASSERIM—concluded.	Shwegyin ...	Land revenue	30,329	3,48,131	57	105	...	...	105	105	0·35	62	...	754	742
		Capitation-tax	44,629	1,65,378	240	184	3	...	187	187	0·42	165	3	1,337	1,337
		Fishery revenue	580	91,291	...	4	...	...	4	4	0·69	...	...	307	307
	Total Tenasserim	Land revenue	169,131	14,96,266	926	236	189	115	540	589	0·35	82	...	11,136	10,883
		Capitation-tax	190,167	7,24,106	1,994	557	160	66	783	707	0·37	242	3	4,827	4,279
		Land-rate-in lieu of capitation-tax	2,551	10,871	216	...	33	2	35	33	1·29	...	...	996	996
		Fishery revenue	2,405	1,38,834	...	4	...	...	4	4	0·17	...	...	307	307
		Salt-tax	813	49,262	...	...	...	...	...	...	...	...	...	.....	.....
		Tax on leased lands	57	546	2	...	...	...	...	...	...	...	...	50	50
		Other taxes	2,154	5,940	19	...	...	...	...	...	...	...	...	30	30
	GRAND TOTAL LOWER BURMA.	Land revenue	847,073	1,02,06,697	6,645	1,203	3,467	828	5,498	5,435	0·64	846	...	1,76,116	1,61,991
		Capitation-tax	933,574	38,32,235	9,979	5,307	773	172	6,252	5,835	0·63	3,033	54	50,018	44,839
		Salt-tax	813	49,262	...	...	...	...	...	...	...	...	...	.....	.....
		Excise revenue	93	97,952	107	...	1	...	1	1	1·08	...	...	40,060	40,060
		Land-rate in lieu of capitation-tax	13,414	56,918	990	10	63	15	88	73	0·54	9	...	4,124	4,064
		Fishery revenue	8,485	15,17,868	737	144	153	23	320	237	2·79	100	...	2,50,822	2,47,172
		Tax on leased lands	57	546	2	...	...	...	...	...	...	...	...	50	50
		Other taxes	13,734	2,80,835	239	42	23	5	70	58	0·42	8	...	11,107	1,353
		Total ...	18,17,244	1,60,42,313	18,699	6,706	4,480	1,043	12,229	11,639	0·64	3,996	54	5,32,297	5,02,529

FORM NO. XXIX-A.—*Grants made under the Waste-land Rules issued before the coming into force of the Burma Land and Revenue Act, 1876, for the year 1892-93.*

Division.	District.	Number of grants.	Total area of grants.	Paying revenue in 1891-92.			Paying revenue in 1892-93.			Difference.			Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	No.	Area.	Rs.	No.	Area.	Rs.	No.	Area.	Rs.	
	Akyab	23	65,990	22	50,862	26,019	22	50,862	26,807	...	...	+ 788	Settled grants.
		23	26,761	21	15,888	19,715	21	15,888	19,095	...	...	— 620	Unsettled grants.
ARAKAN	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	3	1,373	3	1,313	504	3	1,313	504	...	...	...	
	Sandoway	1	452	1	452	113	1	452	113	...	...	...	
	Total ...	50	94,576	47	68,515	46,351	47	68,515	46,519	...	...	+ 168	
	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	22	17,440	16	8,897	6,643	22	17,440	9,275	+ 6	+ 8,543	+ 2,632	
PEGU	Pegu	26	40,407	23	22,511	19,247	23	22,585	19,468	...	+ 74	+ 221	
	Tharawaddy	...	...	...	...	...	...	...	...	...	...	...	
	Prome	1	99	...	...	...	...	...	...	...	...	...	
	Total ...	49	57,946	39	31,408	25,890	45	40,025	28,743	+ 6	+ 8,617	+ 2,853	
	Thôngwa	1	1,359	1	1,379	2,179	1	1,359	2,718	...	— 20	+ 539	
	Bassein	...	...	...	...	...	...	...	...	...	...	...	
IRRAWADDY	Henzada	...	...	...	...	...	...	...	...	...	...	...	
	Thayetmyo	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	1	1,359	1	1,379	2,179	1	1,359	2,718	...	— 20	+ 539	
TENASSERIM ...	Shwegyin	4	4,966	...	...	...	...	...	...	...	...	...	
	GRAND TOTAL, LOWER BURMA ...	104	158,847	87	101,302	74,420	93	109,899	77,980	+ 6	+ 8,597	+ 3,560	

FORM NO. XXIX-B.—*Area of Grants as yet unassessed to Revenue (pottah grants).*

Division.	District.	AREA OF GRANTS STILL EXEMPT FROM ASSESSMENT IN 1892-93. Given before the rules under the Land and Revenue Act came into operation.	AREA OF GRANTS STILL EXEMPT FROM ASSESSMENT IN 1892-93. Given after the rules under the Land and Revenue Act came into operation.	Total area granted and still exempt from assessment in 1892-93.	AREA OF LAND IN COLUMN 5 WHICH FALLS UNDER ASSESSMENT IN— 1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1916-17	1923-24	Tree holders.
1	2	3	4	5	6																				
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
ARAKAN	Akyab	...	13,361	13,361	...	2,645	1,784	3,371	2,232	2,465	634	...	46	51	47	50	36	...	...	...	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	...	2,151	2,151	...	679	542	206	316	169	119	64	23	...	25	2	...	...	...	6	...	...	...	...	...
	Sandoway	...	324	324	...	141	74	95	5	6	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	15,836	15,836	...	3,465	2,400	3,672	2,553	2,640	753	67	69	51	72	52	36	...	...	6	...	...	...	...	...
PEGU	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	...	8,455	44,573	53,028	12,620	3,478	6,894	27,926	365	469	1,115	50	95	16	...	...	...	...	...	...	...	...	...	...
	Pegu	...	...	21,527	21,527(a)	...	6,834	11,828	1,397	448	585	138	297	...	...	...	...	...	...	...	...	...	...	...	...
	Tharrawaddy	...	...	13,812	13,812	...	2,412	2,792	2,370	2,838	1,135	1,032	1,211	22	...	...	...	...	...	...	...	...	...	...	...
	Prome	...	...	2,787	2,787	...	1,438	385	242	24	698	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	8,455	82,699	91,154	12,620	14,162	21,899	31,935	3,675	2,887	2,285	1,558	117	16	...	...	...	...	...	...	...	...	...	...
IRRAWADDY	Thôngwa	...	...	53,524	53,524	...	18,938	16,290	6,313	4,893	4,639	1,878	246	79	138	8	3	...	14	65	...	...	...	...	...
	Bassein	...	...	10,443	10,443	...	1,840	3,461	2,211	1,170	1,213	143	348	18	26	13	...	...	...	...	...	...	...	...	...
	Henzada	...	...	4,354	4,354	...	1,096	1,896	601	347	285	67	...	62	...	...	...	...	...	...	...	...	...	...	...
	Thayetmyo	...	...	81	81	...	5	16	27	12	...	...	...	21	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	68,402	68,402	...	21,899	21,663	9,152	6,422	6,137	2,088	594	180	164	21	3	...	14	65	...	...	...	...	...
TENASSERIM	Amherst	...	...	17,611	17,611	...	5,168	2,665	4,466	2,932	611	979	216	187	24	257	43	28	13	...	...	22	...	...	...	...
	Tavoy	...	136	1,605	1,741	...	249	365	183	142	91	38	5	27	3	45	119	19	...	450	5	...	...	...	...	...
	Mergui	...	...	794	794	...	98	59	70	292	139	52	26	21	2	8	...	13	...	5	9	...	...	...	...	...
	Toungoo	...	...	25,972	25,972(b)	...	2,202	3,521	4,711	6,011	5,605	3,893	5	10	14	...	...	...	...	...	...	...	...	...	...	...
	Shwegyin	...	4,966	45,707	54,673	...	6,409	9,503	4,509	2,093	2,813	129	253	...	...	1,000	...	110	19	...	...	...	1,500	...	1,500	18,814	4,966
	Salween	...	120	120	...	4	8	29	...	29	...	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	5,102	95,809	100,911	...	14,190	16,121	14,058	12,370	9,288	5,091	560	245	43	1,310	162	170	32	455	14	22	1,500	...	1,500	18,814	4,966
	GRAND TOTAL LOWER BURMA.	13,557	262,746	276,303	12,620	53,716	62,083	58,817	25,020	20,952	10,217	2,779	611	274	1,403	217	206	46	520	20	22	1,500	...	1,500	18,814	4,966

(a) Excludes 6,841 acres of grant land revoked by the Financial Commissioner. | (b) Excludes 14 acres held by Mr. Petley under exemption.

FORM NO. XXIX-C.—*Land granted revenue-free for a term under the Rules framed under the Burma Land and Revenue Act for the year 1892-93.*

1	2	3	4	5	6	7															
		Land granted in				Area of land granted in 1892-93 which falls under assessment in—															
Division.	District.	1891-92	1892-93	Difference.	Percentage of difference.	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Arakan	Akyab	6,423	5,535	− 888	− 13·83	...	411	472	1,211	1,142	1,659	545	...	46	...	...	49	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	500	887	+ 387	+ 77·40	...	16	32	94	349	107	284	1	...	3	...	...	...	...	1	...	...
	Sandoway	66	96	+ 30	+ 45·45	...	2	5	9	13	8	52	...	...	...	6	...	...	...	...	1	...
	Total	6,989	6,518	− 471	− 6·74	...	429	509	1,314	1,504	1,774	881	1	46	3	6	49	...	...	1	1	...
Pegu	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	10,361	53,028	+ 42,667	+ 411·80	12,620	3,428	5,894	27,926	365	469	1,115	50	93	16	...	...	...	...	...	...	...
	Pegu	26,220	3,808	− 22,412	− 85·48	555	216	156	2,458	173	174	38	21	17	...	...	...	...	...	...	...	...
	Tharrawaddy	2,651	9,051	+ 6,400	+ 241·42	...	971	1,528	2,048	2,095	757	494	1,136	22	...	...	...	...	...	...	...	...
	Prome	388	835	+ 447	+ 115·21	...	128	...	11	...	696	...	...	...	...	...	...	...	...	...	...	...
	Total	39,620	66,722	+ 27,102	+ 68·40	13,175	4,793	8,578	32,443	2,633	2,096	1,647	1,207	134	16	...	...	...	...	...	...	...
Irrawaddy	Thôngwa	32,174	22,259	− 9,915	− 30·81	...	1,583	879	9,157	6,374	483	3,028	636	59	14	...	...	...	...	35	11	...
	Bassein	5,518	4,837	− 681	− 12·34	...	340	509	1,458	1,133	274	640	216	200	7	5	55	...	...	...	...	...
	Henzada	1,900	2,542	+ 642	+ 33·78	...	2	1,726	472	342	...	...	...	...	...	...	...	...	...	...	...	...
	Thayetmyo	38	22	− 16	− 42·11	...	5	16	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	39,630	29,660	− 9,970	− 81·47	...	1,930	3,130	11,088	7,849	757	3,668	852	259	21	5	55	...	...	35	11	...
Tenasserim	Amherst	4,417	6,198	+ 1,781	+ 40·32	...	821	397	1,439	1,938	353	799	108	71	...	244	...	6	...	...	...	22
	Tavoy	94	50	− 44	− 46·81	...	...	...	...	9	12	...	...	24	...	...	...	...	...	...	5	...
	Mergui	26	195	+ 169	+ 650·00	...	24	4	38	38	11	46	6	11	...	8	...	...	...	...	9	...
	Toungoo	9,728	10,216	+ 488	+ 5·02	...	49	298	949	3,809	1,208	3,883	...	6	...	14	...	...	...	...	...	...
	Shwegyin	13,385	21,344	+ 7,959	+ 59·46	11,719	1,019	3,587	3,447	1,062	113	123	255	...	...	...	...	...	...	19	...	...
	Salween	...	120	+ 120	...	...	4	8	29	...	29	...	...	50	...	...	...	...	...	...	...	...
	Total	27,650	38,123	10,473	+ 37·87	11,719	1,917	4,294	5,902	6,856	1,726	4,851	369	162	...	266	...	6	...	19	14	22
	Grand Total, Lower Burma.	1,13,889	1,41,023	+ 27,134	+ 23·82	24,894	9,069	16,511	50,747	18,842	6,353	11,047	2,429	601	40	277	104	6	...	55	26	+22

FORM No. XXIX-D.—*Land granted for religious edifices in the year 1892-93.*

Division.	District.	Number of grants made in the year 1892-93.	Total area in acres.	Estimated yearly rent value.	Estimated market value.	REMARKS.—On the grounds of alienating.
1	2	3	4	5	6	7
			Acs. A. P.	Rs. A. P.	Rs. A. P.	
ARAKAN ...	Akyab	17	6 7 7	15 7 8	386 15 8	For building pagodas, theins, and kyaungs.
	Northern Arakan	...	.....	.....	.....	
	Kyaukpyu	8	3 11 10	4 14 0	121 14 0	For the erection of theins, pagodas, and kyaungs.
	Sandoway	4	3 0 10	5 7 0	135 15 0	For building kyaungs and pagodas.
	Total ...	29	13 4 3	25 12 8	644 12 8	
PEGU ...	Rangoon Town	1	9 0 11	14 0 0	350 0 0	For building a Hindu temple.
	Hanthawaddy	3	1 5 2	3 4 1	81 6 1	For the erection of theins and kyaungs.
	Pegu	46	18 13 1	38 10 8	966 10 8	For building theins, kyaungs, and pagodas.
	Tharrawaddy	19	4 7 4	8 5 3	208 3 3	
	Prome	2	0 8 8	0 9 1	14 3 1	
	Total ...	71	25 3 2	64 13 1	1,620 7 1	
IRRAWADDY ...	Thôngwa	19	9 11 11	24 2 0	603 2 0	For building theins, kyaungs, and pagodas.
	Bassein	4	2 12 8	4 12 0	118 12 0	For mission purposes and kyaungs.
	Henzada	16	6 0 1	13 5 3	333 3 3	For building theins, kyaungs and a pagoda.
	Thayetmyo	6	3 2 5	3 5 1	82 15 1	
	Total ...	45	21 11 1	45 8 4	1,138 0 4	
TENASSERIM ...	Amherst	4	2 14 8	5 3 0	129 2 0	For building theins and kyaungs.
	Tavoy	1	0 0 7	0 1 6	2 5 6	For the erection of a thein.
	Mergui	...	.....	.....	.....	
	Toungoo	6	1 6 5	3 8 10	88 12 10	For building theins and kyaungs.
	Shwegyin	7	3 3 3	4 0 9	101 2 9	
	Salween	...	.....	.....	.....	
	Total ...	18	7 8 11	12 14 1	321 7 1	
	GRAND TOTAL, LOWER BURMA ...	163	67 11 5	149 0 2	3,724 11 2	

FORM NO. XXIX-E.—*Land sold or granted under special circumstances for the year 1892-93.*

Division.	District.	Number of grants or sales.	Total area.	Estimated yearly rent value.	Estimated market value.	Amount of revenue paid the year previous to making the grant or sale.	Class of alienation as defined in paragraph 4 of Government of India Resolution, No. 1-148, dated 6th February 1872.	Remarks.
1	2	3	4	5	6	7	8	9
			Acs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
ARAKAN.	Akyab	8	3 9 5	8 15 3	223 13 3	...	.....	For zayats, tanks, and a school.
	Northern Arakan ...	...	...	...	...	...		
	Kyaukpyu	3	0 1 2	1 1 5	27 3 5	...	Class II (*a*) ...	For erecting zayats.
	Sandoway	...	...	...	...	...		
	Total ..	11	3 10 7	10 0 8	251 0 8	...		
PEGU.	Rangoon Town ...	1	2 12 1	250 0 0	6,634 0 0	...	.....	For a burning ghât.
	Hanthawaddy	4	0 15 5	3 2 9	79 4 9	...	.....	For zayats and tanks.
	Pegu	3	0 10 5	1 9 10	40 5 10	...	.....	For building zayats.
	Tharrawaddy	3	0 14 1	6 0 9	151 2 9	...	.....	For a burial-ground, well, and a zayat.
	Prome	...	...	...	...	...		
	Total ...	11	5 4 0	260 13 4	6,894 13 4	...		
IRRAWADDY.	Thôngwa	5	4 3 7	10 2 6	254 0 6	...	.....	For building zayats.
	Bassein	2	2 4 9	4 0 8	101 0 8	...	.....	For a monastic school and a zayat.
	Henzada	3	3 14 8	4 2 8	104 2 8	21 8 11	Rule III (*a*) ...	For zayats and a burial-ground.
	Thayetmyo	...	...	...	...	...		
	Total ...	10	10 7 0	18 5 10	459 3 10	21 8 11		
TENASSERIM.	Amherst	...	...	...	...	...		
	Tavoy	...	...	...	...	...		
	Mergui	...	...	...	...	...		
	Toungoo	2	0 1 8	0 4 9	1 9 1	...	.....	For building zayats.
	Shwegyin	1	0 3 8	0 9 2	14 6 0	...	.....	For building a zayat.
	Salween	...	...	...	...	...		
	Total ...	3	0 5 4	0 13 11	15 15 1	...		
	GRAND TOTAL, LOWER BURMA.	35	19 10 11	290 1 9	7,621 0 11	21 8 11		

FORM NO. XXX.—*Statement of Compensation and reduction of Revenue for Land acquired for public purposes and of Land restored by Government for the year 1892-93.*

Division.	District.	Period (whether permanent or temporary).	For roads.			For canals.			For railways.			For building and miscellaneous works.			Total.			Land restored by Government.				Number of cases in which land has been occupied for which compensation has not been paid.	Area thus occupied.	Date of oldest pending claim for compensation.
			Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land restored in acres.	Price realized for land restored by Government.	Area assessed to revenue.	Revenue assessed.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres	Rs.	Acres.	Rs.		Acres.	
ARAKAN ...	Akyab ...	...	99·5	926	185	...	...	...	...	...	...	·4	60	...	99·9	986	185	...	...	...	...	...	...	...
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sandoway ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	99·5	926	185	...	...	...	...	...	...	·4	60	...	99·9	986	185	...	...	...	...	...	...	...
PEGU ...	Rangoon Town ...	Permanent	...	...	...	...	...	...	0·2	1,403	1	...	...	...	0·2	1,403	1	...	...	...	...	1	0·2	...
	Hanthawaddy ...		34·6	1,021	72	...	...	...	1·3	38	2	...	...	...	35·9	1,059	74	...	...	...	...	...	...	...
	Pegu ...		...	...	...	...	...	...	...	...	...	14·2	690	...	14·2	690	...	...	...	...	...	...	...	...
	Tharrawaddy ...		...	...	...	1·7	158	3	...	...	...	71·0	10,637	104	72·7	10,795	107	...	...	...	...	5	2·7	...
	Prome ...		...	...	...	...	...	...	...	...	...	68·7	7,659	418	68·7	7,669	418	...	...	...	...	5	67·8	...
	Total ...	...	34·6	1,021	72	1·7	158	3	1·5	1,441	3	153·9	18,996	522	191·7	21,616	600	...	...	...	...	11	70·7	...
IRRAWADDY.	Thôngwa ...	Permanent	21·4	2,859	53	...	...	...	...	...	...	...	...	...	21·4	2,859	53	...	...	...	...	...	...	...
	Bassein ...		...	...	...	...	...	...	...	...	...	2·1	511	3	2·1	511	3	...	...	...	...	...	...	...
	Henzada ...		83·4	3,711	195	...	...	...	...	...	...	...	...	...	83·4	3,711	195	...	...	...	...	...	...	...
	Thayetmyo ...		...	...	...	...	...	...	...	...	...	·3	67	8	·3	67	8	...	...	...	...	...	...	...
	Total ...	...	104·8	6,570	248	...	...	...	...	...	...	2·4	578	11	107·2	7,148	259	...	...	...	...	...	...	...
TENASSERIM.	Amherst ...	Permanent	...	...	...	...	...	...	...	...	...	51·8	6,396	129	51·8	6,396	129	...	...	...	...	6	47·1	...
	Tavoy ...		1·8	84	3	...	...	...	...	...	...	...	...	...	1·8	84	3	...	...	...	...	...	...	...
	Mergui ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Toungoo ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Shwegyin ...		...	...	...	...	...	...	...	...	...	6·8	196	8	6·8	196	8	...	...	...	...	...	...	...
	Salween ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	1·8	84	3	...	...	...	...	...	...	58·6	6,592	137	60·4	6,676	140	...	...	...	...	6	47·1	...
	GRAND TOTAL, LOWER BURMA.	...	240·7	8,601	508	1·7	158	3	1·5	1,441	3	215·3	26,226	670	459·2	36,426	1,184	...	...	...	...	17	117·8	...

FORM NO. XXXI.—*Deputy Commissioner's Abstract Return of Disbursements, Collections, and Outstandings on account of Loans to Agriculturists (whether under Act XII of 1884 or otherwise made) for the year ending the 31st March 1893.*

A.—Treasury Officer's Certificate.

	Rs.	A.	P.
(1) Balance shown in plus and minus memorandum at beginning of period under report	16,930	0	0
(2) ADD—			
(a) Advances made	14,100	0	0
(b) Sums recovered in the previous year on account of interest which were then credited to this account, but have been transferred to revenue during the period under report by order of the Comptroller.	.....		
Total ...	31,030	0	0
(3) DEDUCT—	Rs.	A.	P.
(a) Advances recovered	17,144	10	8
(b) Written off as irrecoverable by order of the Financial Commissioner ...	.....		
Total deductions ...	17,144	10	8
(4) Balance to next account	13,885	5	4

B.—Abstract of Disbursements.

As per monthly list.	SUMS ACTUALLY DISBURSED	
	On account of loans under the Agriculturist Loans Act.	On account of other loans to agriculturists.
	Rs. A. P.	Rs. A. P.
Total period under report	...	14,100 0 0
Total of both accounts	14,100 0 0	

C.—Abstract of Collections.

Demands.	On account of loans under the Agriculturist Loans Act.	On account of other loans to agriculturists.
	Rs. A. P.	Rs. A. P.
(1) Arrears due at the end of last period	...	3,200 0 0
(2) Instalments falling due during this period	...	15,265 0 0
(3) Total demand ...	...	18,465 0 0
B.—Collections of the year, namely,—		
(4) On account of arrears of previous periods	...	3,200 0 0
(5) On account of instalments falling due in this period	...	14,794 10 8
(6) Repayments in advance of due date	...	100 0 0
(7) Total collections ...	...	17,094 10 5
C.—Not collected, namely,—		
(8) Suspended during this period	...	...
(9) Remitted during this period	...	...
(10) Arrears due carried on to next period	...	1,470 5 4
(11) Total not collected ...	...	1,470 5 4

D.—Abstract showing Total Outstandings at close of the year ending the 31st March 1893 as ascertained from the Ledgers kept by the Revenue Accountant.

	On account of loans under the Agriculturist Loans Act.	On account of other loans to agriculturists.
	Rs. A. P.	Rs. A. P.
Arrears overdue	...	1,470 5 4
Instalments not yet due	...	12,415 0 0
Total outstandings ...	...	13,885 5 4
Amount collected as interest during the year and not yet credited to revenue ...	...	1,706 12 8

FORM NO. XXXII.—*Revenue Business performed for the year 1892-93.*

Division.	District.	By Revenue Officers.	Number of cases: Pending from last year.	Instituted during the year.	Total.	Disposed of during the year.	Pending.
1	2	3	4	5	6	7	8
ARAKAN	Akyab	Thugyis	79	3,032	3,111	3,051	60
		Myooks	60	3,532	3,592	3,512	80
		Extra Assistant Commissioners	...	206	206	206	...
		Assistant Commissioners	...	32	32	32	...
		Deputy Commissioner	147	1,126	1,273	1,168	105
		Total	286	7,928	8,214	7,969	245
	Northern Arakan	Thugyis	...	...	...	...	...
		Myooks	...	...	...	...	...
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	...	...	...	...	...
		Total	...	...	...	...	...
	Kyaukpyu	Thugyis	49	1,493	1,542	1,502	40
		Myooks	158	2,677	2,835	2,678	157
		Extra Assistant Commissioners	199	571	770	699	71
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	3	1	4	3	1
		Total	409	4,742	5,151	4,882	269
	Sandoway	Thugyis	4	603	607	599	8
		Myooks	21	2,141	2,162	2,130	32
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	2	677	679	679	...
		Total	27	3,421	3,448	3,408	40
	Total Arakan	Thugyis	132	5,128	5,260	5,152	108
		Myooks	239	8,350	8,589	8,320	269
		Extra Assistant Commissioners	199	777	976	905	71
		Assistant Commissioners	...	32	32	32	...
		Deputy Commissioners	152	1,804	1,956	1,850	106
		Commissioner	...	30	30	28	2
		Total	722	16,121	16,843	16,287	556
	Rangoon Town	Thugyis	...	...	...	...	...
		Myook, Akunwun, and Registrar of Town Lands,	...	2	105	107	...
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	...	...	...	...	...
		Total	2	105	107	107	...
PEGU	Hanthawaddy	Thugyis	311	2,272	2,583	1,935	648
		Myooks	587	2,378	2,965	1,975	990
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	2	165	167	133	34
		Deputy Commissioner	190	1,635	1,825	1,352	473
		Total	1,090	6,450	7,540	5,395	2,145
	Pegu	Thugyis	95	2,551	2,646	2,549	97
		Myooks	161	3,435	3,596	3,445	151
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	74	1,307	1,381	1,256	125
		Deputy Commissioner	742	1,589	2,331	2,298	33
		Total	1,072	8,882	9,954	9,548	406

FORM NO. XXXII.—*Revenue Business performed for the year 1892-93*—continued.

Division.	District.	By Revenue Officers.	Number of cases. Pending from last year.	Instituted during the year.	Total.	Disposed of during the year.	Pending.
1	2	3	4	5	6	7	8
Pegu—concluded.	Tharrawaddy	Thugyis	573	3,534	4,107	3,320	787
		Myooks	529	4,365	4,894	4,235	659
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	9	1,188	1,197	1,159	38
		Total	1,111	9,087	10,198	8,714	1,484
	Prome	Thugyis	635	3,114	3,749	3,541	208
		Myooks	587	4,442	5,029	4,820	209
		Extra Assistant Commissioners	...	164	164	164	...
		Assistant Commissioners	...	...	...	...	...
		Deputy Commissioner	250	2,761	3,011	2,265	746
		Total	1,472	10,481	11,953	10,790	1,163
	Total Pegu	Thugyis	1,614	11,471	13,085	11,345	1,740
		Myooks	1,866	14,725	16,591	14,582	2,009
		Extra Assistant Commissioners	...	164	164	164	...
		Assistant Commissioners	76	1,472	1,548	1,389	* 159
		Deputy Commissioners	1,191	7,173	8,364	7,074	1,290
		Commissioner	3	190	193	173	20
		Total	4,750	35,195	39,945	34,727	5,218
Irrawaddy...	Thôngwa	Thugyis	600	2,676	3,276	3,175	101
		Myooks	693	8,516	9,209	7,602	1,607
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	394	3,051	3,445	2,303	1,142
		Deputy Commissioner	713	5,889	6,602	5,528	1,074
		Total	2,400	20,132	22,532	18,608	3,924
	Bassein	Thugyis	225	3,450	3,675	3,235	440
		Myooks	276	2,086	2,362	2,223	139
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	24	969	993	854	139
		Deputy Commissioner	12	10,028	10,040	10,004	36
		Total	537	16,533	17,070	16,316	754
	Henzada	Thugyis	205	1,410	1,615	1,439	176
		Myooks	...	2,995	2,995	2,926	69
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	7	690	697	658	39
		Deputy Commissioner	24	2,302	2,326	2,276	50
		Total	236	7,397	7,633	7,299	334
	Thayetmyo	Thugyis	76	3,142	3,218	2,486	732
		Myooks	92	4,898	4,990	4,195	795
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	54	222	276	276	...
		Deputy Commissioner	50	14,590	14,640	14,615	25
		Total	272	22,852	23,124	21,572	1,552
	Total Irrawaddy	Thugyis	1,106	10,678	11,784	10,335	1,449
		Myooks	1,061	18,495	19,556	16,946	2,610
		Extra Assistant Commissioners	...	...	...	...	...
		Assistant Commissioners	479	4,932	5,411	4,091	1,320
		Deputy Commissioners	799	32,809	33,608	32,423	1,185
		Commissioner	...	27	27	25	2
		Total	3,445	66,941	70,386	63,820	6,566

FORM NO. XXXII.—*Revenue Business performed for the year 1892-93*—concluded.

Division.	District.	By Revenue Officers.	Number of cases				
			Pending from last year.	Instituted during the year.	Total.	Disposed of during the year.	Pending.
1	2	3	4	5	6	7	8
TENASSERIM ...	Amherst ...	Thugyis	223	690	913	669	244
		Myooks	767	1,480	2,247	1,974	273
		Extra Assistant Commissioners ...	139	751	890	797	93
		Assistant Commissioners ...	327	560	887	660	227
		Deputy Commissioner ...	63	674	737	641	96
		Total ...	1,519	4,155	5,674	4,741	933
	Tavoy ...	Thugyis	1	162	163	156	7
		Myooks	3	688	691	685	6
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner ...	...	546	546	545	1
		Total ...	4	1,396	1,400	1,386	14
	Mergui ...	Thugyis	12	150	162	162	...
		Myooks	2	1,417	1,419	1,315	104
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	93	93	93	...
		Deputy Commissioner ...	6	570	576	569	7
		Total ...	20	2,230	2,250	2,139	111
	Toungoo ...	Thugyis	182	1,059	1,241	1,229	12
		Myooks	16	972	988	988	...
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	6	120	126	125	1
		Deputy Commissioner ...	20	342	362	355	7
		Total ...	224	2,493	2,717	2,697	20
	Shwegyin ...	Thugyis	50	436	486	486	...
		Myooks	264	2,804	3,068	1,780	1,288
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	552	2,216	2,768	871	1,897
		Deputy Commissioner ...	11	976	987	973	14
		Total ...	877	6,432	7,309	4,110	3,199
	Salween ...	Thugyis	...	...	...	...	...
		Myooks	...	...	...	...	...
		Extra Assistant Commissioners ...	...	...	...	...	...
		Assistant Commissioners ...	...	...	...	...	...
		Deputy Commissioner ...	1	46	47	47	...
		Total ...	1	46	47	47	...
	Total Tenasserim	Thugyis	468	2,497	2,965	2,702	263
		Myooks	1,052	7,361	8,413	6,742	1,671
		Extra Assistant Commissioners ...	139	751	890	797	93
		Assistant Commissioners ...	885	2,989	3,874	1,749	2,125
		Deputy Commissioners ...	101	3,154	3,255	3,130	125
		Commissioner	1	43	44	38	6
		Total ...	2,646	16,795	19,441	15,158	4,283
	GRAND TOTAL LOWER BURMA.	Thugyis	3,320	29,774	33,094	29,534	3,560
		Myooks	4,218	48,931	53,149	46,590	6,559
		Extra Assistant Commissioners ...	338	1,692	2,030	1,866	164
		Assistant Commissioners ...	1,440	9,425	10,865	7,261	3,604
		Deputy Commissioners ...	2,243	44,940	47,183	44,477	2,706
		Commissioners	4	290	294	264	30
		Total ...	11,563	1,35,052	1,46,615	1,29,992	16,623

FORM NO. XXXIII.—*Statement of Revenue Business performed by Revenue Officers for the year 1892-93.*

No.	Description of business.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thôngwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Tounngoo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	By Thugyis.																			
1	Applications for grant of ownership for cultivation only	506	...	102	126	...	1,935	38	1,577	6	2,446	621	524	7	215	50	34	1,209	440	...
2	Applications for leases for cultivation only	277	...	...	...	...	...	...	...	29	16	...	...	19	...	...	...	...	6	...
3	Application for temporary occupation of land	15	...	...	...	...	...	...	...	10	9	789	560	37	...	...	...	...	...	...
4	Ejectments under Rule 60	1,510	...	...	...	...	...	...	...	...	6	53	...	...	...	...	...	...	...	...
5	Application made for realization of arrears of revenue	...	...	1,366	...	...	...	2,511	1,743	3,494	383	386	313	2,423	415	103	...	20	40	...
6	Applications for advances to agriculturists	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	128	...	...	...
7	Leases or grants by thugyis countersigned and registered ...	318	...	22	...	...	...	...	...	...	...	778	...	1	2	3	...	...	...	...
8	Cases not mentioned above	425	...	12	473	...	...	...	...	...	315	606	42	...	37	...	...	...	...	...
	Total ...	3,051	...	1,502	599	...	1,935	2,549	3,320	3,541	3,175	3,235	1,439	2,486	669	156	162	1,229	486	...
	By Myoôks and Extra Assistant Commissioners.																			
1	Grants by thugyis countersigned and registered	150	...	64	...	...	737	89	484	42	...	78	524	...	24	...	...	100	750	...
2	Leases by thugyis countersigned and registered	20	...	6	...	...	...	26	...	30	3,730	...	...	...	...	...	...	...	...	...
3	Grant cases referred by thugyis under Rules 47 and 49 and grants in case in which application was in the first case made to Myoôks or Extra Assistant Commissioners.	342	...	41	39	...	...	26	254	...	58	13	17	15	...	21	44	399	...	...
4	Evictions under Rule 60	1	...	4	...	...	...	...	...	...	125	12	...	...	...	...	...	...	...	...
5	Proceedings for realization of arrears of—																			
	(*a*) Land-tax	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(*b*) Capitation-tax	321	...	769	41	17	436	1,028	780	1,882	407	839	553	262	534	43	214	20	123	...
	(*c*) Fishery-rent or fees	1,179	...	1,052	719	...	474	1,279	1,530	1,440	816	516	433	2,030	1,092	143	683	249	328	...
	(*d*) Other taxes	2	...	...	...	...	15	...	32	...	160	49	...	140	5	...	...	...	...	...
6	Applications for advances to agriculturists	...	...	518	269	...	46	204	12	190	57	24	224	188	2	5	19	5	30	...
7	Applications for remission of assessment	...	...	...	...	...	...	...	...	2	...	...	...	1	5	...	...	54	...	...
8	Objections to assessment...	64	...	47	146	...	247	235	720	813	...	38	23	142	147	426	...	64	22	...
9	Objecting to land by parties	...	...	...	...	...	...	2	2	4	...	57	...	...	...	1	108	1	...	...
10	Applications for land for religious purposes	14	...	...	...	...	...	2	...	5	...	...	...	...	...	3	...	...	38	...
11	Applications for land for brickfields...	12	...	2	1	...	...	22	4	5	9	22	5	4	3	...	...	2	1	...
12	Applications for disposal of palm-trees by auction	...	...	...	...	...	...	4	6	7	10	29	2	...	1	...	8	...	...	...
13	Cases regarding right-of way	...	...	...	...	...	...	...	1	5	...	19	451	...	...	...	...	...	250	...
14	Sale of fisheries	...	...	...	...	...	...	51	1	3	3	7	13	...	12	5	...	...	34	...
15	Opposition to grant of potta lands	...	...	...	1	...	...	...	1	4	...	16	...	...	...	...	...	...	...	...
16	Applications for removal of attachment	123	...	34	...	...	...	111	11	...	199	359	4	...	...	2	98	5	19	...
17	Applications for review of cases	...	...	...	...	...	...	3	...	...	...	...	...	4	...	...	...	1	...	...
	Cases not mentioned above	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		1,490	...	840	914	90 (*a*)	20	363	397	552	2,028	145	977	1,409	946	36	141	88	185	...
	Total ...	3,718	...	3,377	2,130	107	1,975	3,445	4,235	4,984	7,602	2,223	2,926	4,195	2,771	685	1,315	988	1,780	...

(*a*) Land-rate in lieu of capitation-tax.

FORM NO. XXXIII.—*Statement of Revenue Business performed by Revenue Officers for the year 1892-93*—continued.

No.	Discription of business.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thôngwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Toungoo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	By Assistant Commissioners.																			
1	Applications for grants for purposes of cultivation only ...	18	...	...	...	...	9	321	...	...	1,438	73	7	2	338	...	...	...	550	...
2	Disputes as to grants from Extra Assistant Commissioners, Myoôks, and thugyis.	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	1	...
3	Applications for leases for purposes of cultivation only ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Disputes as to leases from Myoôks and Extra Assistant Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	...
5	Applications for temporary occupation of land	...	...	...	...	...	...	...	...	...	10	6	2	...	...	...	...	...	...	...
6	Eviction under Rule 60	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
7	Investigation into charges of misconduct under Rule 135 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Proceedings for recovery of arrears of—																			
	(*a*) Land-tax	...	...	...	...	...	...	...	...	...	...	24	19	...	1	...	...	...	20	...
	(*b*) Capitation-tax	...	...	...	...	...	...	...	...	...	48	12	...	...	4	...	...	...	1	...
	(*c*) Fishery rent or fees	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(*d*) Other taxes	...	...	...	...	...	...	...	...	...	1	58	...	...	1	...	...	125	6	...
9	Application for remissions of assessment	...	...	...	...	...	...	170	...	...	256	...	...	...	8	...	...	...	27	...
10	Objections to assessment	...	...	...	...	...	...	10	...	...	...	14	2	...	9	...	3	...	3	...
11	Applications for capitation-tax exemption tickets under Rule 116 ...	14	...	...	...	...	117	497	...	...	...	246	231	188	339	...	...	...	1	...
12	Applications for lands for religious and other purposes ...	...	...	...	...	...	...	41	...	...	11	54	7	3	6	...	...	...	8	...
13	Applications for removal of obstructions on roads ...	...	...	...	...	...	...	2	...	...	...	...	...	...	13	...	...	...	11	...
14	Applications for improvements of villages	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	1	...
15	Obstructions of bunds	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	5	...
16	Applications for giving up of lands	...	...	...	...	...	...	...	...	...	...	25	...	...	3	...	...	...	...	...
17	Applications to dig creeks for navigation	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	1	...
18	Applications for land for building-sites	...	...	...	...	...	...	16	...	...	298	11	45	14	20	...	...	...	59	...
19	Cases relating to ferries	...	...	...	...	...	...	1	...	...	11	...	5	1	3	...	...	...	...	...
20	Grants by thugyis countersigned and registered	...	...	...	...	...	...	...	...	...	...	...	22	...	...	...	...	...	...	...
21	Applications to repair roads	...	...	...	...	...	...	...	...	...	1	4	...	...	1	...	...	...	8	...
22	Proceedings in allotment of grazing-grounds	...	...	...	...	...	...	3	...	...	1	24	5	...	...	...	...	...	5	...
23	Dameing fishery cases	...	...	...	...	...	...	...	...	...	...	...	121	...	...	...	...	...	...	...
24	Sale of Government boats by auction	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25	Delaying collection of revenue by thugyis	...	...	...	...	...	...	...	...	...	...	16	...	1	...	...	...	...	...	...
26	Applications to excavate laterite for pagoda lands	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27	Selling fishery without authority	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...
28	Applications to work fishery	...	...	...	...	...	...	...	...	...	...	12	1	...	...	...	...	...	...	...
29	Applications to purchase land	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
30	Applications for removal of houses	...	...	...	...	...	...	...	...	...	...	24	...	...	...	...	...	...	2	...
31	Division of circles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	Cases against revenue rules	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	1	...
33	Sale of fisheries	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	...	...	...	...
34	Cases relating to bunding of streams	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
35	Cases regarding delay of accounts	...	...	...	...	...	...	...	...	...	...	6	...	3	3	...	...	...	...	...
36	Fishery disputes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37	Land for erection of bazaars	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
38	For appointment of yazawut gaungs	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...
39	Cases not mentioned above	...	...	...	...	...	7	191	...	...	221	233	191	57	...	...	90	...	114	...
	Total ...	32	...	...	...	...	133	1,256	...	...	2,303	854	658	276	660	...	93	125	871	...

By Deputy Commissioners.

1	Definition of boundaries of excluded lands under section 5 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Applications for reinstatement in possession under section 9, 1st clause.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	2	...	...	...	...	...	...
3	Applications for reinstatement in possession under section 9, 2nd clause.	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
4	Applications for temporary relinquishment of land, section 12 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	3	3	...	...	...
5	Applications to recover possession within 12 years, sections 13 and 14	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...
6	Applications for declaration and record of original acquisition of land-holder's status, section 15.	1	...	...	...	...	21	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...
7	Cancellation for declaration and record, section 16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	References from Civil Courts under section 17	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	4	...	...	...
9	Assessment and resumption of land under Rule 5	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
10	Acquisition of land under Act X, 1870	2	...	...	...	...	2	...	1	...	...	...	...	1	...	...	...	...	...	2	...	...	...
11	Applications for grants of ownership—																						
	(a) for cultivation only	292	...	...	22	...	1,072	1,140	40	1	4,311	67	121	...	433	6	7	21	497	...	...	...	...
	(b) for other purposes	...	...	...	4	...	...	...	...	...	...	...	...	...	...	43	8	3	...	...	...	...	...
12	References from Assistant Commissioners under Rules 47 and 55 ...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...
13	Applications for temporary occupation of land ...	...	...	...	...	...	...	22	2	...	...	69	...	...	1	...	1	...	1	...	...	...	...
14	Evictions under Rule 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	Proceedings regarding allotments of grazing-grounds	42	...	...	...	...	...	6	1	...	2	38	56	...	1	1	...	3	6	...	...	...	...
16	Applications for grant of lease—																						
	(a) for cultivation only	...	...	...	...	...	...	8	...	7	...	18	...	...	8	...	...	...	...	...	...	...	3
	(b) for other purposes	19	...	...	...	...	...	...	...	...	...	32	...	...	...	...	19	...	...	...	...	...	...
17	Applications for settlement	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Proceedings connected with sale of farm of forest produce ...	24	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1
19	Investigation into charges of misconduct by subordinates ...	...	...	...	...	...	3	2	1	...	...	2	...	...	...	...	...	...	...	...	...	...	...
20	Proceedings for recovery of arrears of—																						
	(a) Land-tax	5	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	3	...	...	...	...	...
	(b) Capitation-tax...	...	...	...	...	...	1	...	...	...	...	...	...	128	...	...	...	...	...	2	...	...	...
	(c) Land-rate in lieu of capitation-tax	13	...	...	...	...	...	...	...	...	...	13	...	...	...	...	...	...	...	...	...	...	...
	(d) Fishery rent or fees	...	...	...	...	...	...	...	2	...	...	191	...	...	...	...	...	...	...	...	...	...	...
	(e) Other taxes	...	...	...	...	...	14	...	...	27	...	...	...	60	...	...	...	3	5	...	...	...	...
21	Applications for advances of money to agriculturists	...	...	...	...	...	11	...	1	41	...	98	...	...	46	...	...	7	1	5	...	...	...
22	Recovery of advances	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...
23	Application for remission of assessment	2	...	...	...	...	...	269	5	...	3	12	41	660	...	31	6	24	5	9	...	...	...
24	Objections to assessment	...	...	...	...	...	...	83	...	165	...	...	3	...	...	1	...	1	19	...	...	...	...
25	Applications for exemption from capitation-tax or land revenue in lieu of capitation-tax.	...	...	...	517	...	39	3	396	1,766	64	22	674	50	38	284	90	56	93	6	...	...	...
26	Applications for possession of land	...	...	...	...	...	...	...	1	...	7	...	...	...	...	...	...	1	25	...	...	...	...
27	Applications for appointments	...	...	...	...	...	1	3	6	4	...	11	9	...	...	5	7	1	...	5	...	...	...
28	Sale of fisheries	...	...	...	...	...	...	14	171	...	263	27	180	9	...	6	...	1	5	1	...	...	...
29	Stamp duty and penalty...	4	...	...	20	...	6	59	79	5	17	22	37	17	...	...	15	10	9	1	...	...	...
30	Applications for compensation for land taken up	23	...	...	...	...	...	...	...	...	...	...	...	17	33	...	...	...	2	...	...	...	...
31	Applications for land measuring fees	...	...	...	1	...	...	...	...	...	...	1	...	1	...	...	...	...	1	...	...	...	...
32	Disobedience of orders	...	...	...	...	...	...	...	21	13	...	1	14	...	...	5	3	2	...	...	...	...	...
33	Division of circles	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...
34	Excise arrangements	143	...	...	...	...	1	68	...	79	...	12	238	...	9	16	4	42	8	1	...	...	...
35	Applications to re-measure lands	...	...	...	...	...	...	...	78	...	3	5	...	75	17	...	1	2	2	2	...	...	...
36	Applications to sell spirituous liquors	...	...	...	...	...	...	...	...	...	68	...	...	...	...	15	56	...	1	1	...	...	...
37	Applications for land for religious and other charitable purposes ...	32	...	...	4	...	30	35	39	6	8	23	30	1	7	1	1	11	7	...	...	...	...
38	Applications for transfer of names	185	...	...	...	...	9	4	101	5	12	10	7	3	17	5	...	10	2	1	...	...	...
39	Applications to build houses	...	...	...	...	...	6	10	21	33	412	4	8	...	4	1	156	9	2	1	...	...	...
40	Cases relating to bribery...	...	...	...	...	...	...	...	...	...	...	...	...	44	...	...	...	...	...	...	...	...	...
41	Applications to build bazaars	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
42	Misappropriation of revenue	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	Cases not mentioned above	381	...	3	111	...	128	571	203	107	358	9,225	837	13,536	4	119	195	133	270	10	...	...	...
44	Wrongly assessed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	1,168	...	3	679	...	1,352	2,298	1,159	2,263	5,528	10,004	2,276	14,615	641	545	569	355	973	47	...	...	...

FORM NO. XXXIII.—*Statement of Revenue business performed by Revenue Officers for the year 1892-93*—concluded.

Particulars.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Prome.	Thôngwa.	Bassein.	Henzada.	Thayetmyo.	Amherst.	Tavoy.	Mergui.	Tôungoo.	Shwegyin.	Salween.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Area of grants made for cultivation only—																			
(*a*) by thugyis	4,417	...	...	...	...	8,886	379	4,384	1	...	3,394	2,153	125	208	94	67	2,721	640	...
(*b*) by Township Officers	691	...	887	96	...	6,758	453	5,349	230	...	329	40	...	956	105	157	7,429	6,438	...
(*c*) by Extra Assistant Commissioners	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(*d*) by Assistant Commissioners	115	...	...	...	...	199	482	...	...	...	1,003	79	...	856	...	...	...	11,898	...
(*e*) by Deputy Commissioners	3,312	...	...	...	...	37,184	2,494	63	...	...	111	1,434	...	3,728	...	20	493	2,371	...
Total ...	5,535	...	887	96	....	53,027	3,808	9,796	231	...	4,837	3,706	125	5,748	199	244	10,643	21,347	...
For other purposes by Deputy Commissioners or their subordinates ...	10	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...
GRAND TOTAL ...	5,545	...	887	99	...	53,027	3,808	9,796	231	...	4,837	3,706	125	5,748	199	244	10,643	21,350	...
Area of land granted for temporary occupation	...	...	...	...	...	...	...	...	...	...	...	2,126	...	...	...	...	...	...	...
(*a*) by thugyis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(*b*) by Township Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(*c*) by Assistant Commissioners	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(*d*) by Deputy Commissioners or their subordinates	...	...	152	...	...	...	...	...	...	...	18	...	3	...	..	...	...	...	...
Total ...	...	...	152	...	...	...	...	...	...	...	18	2,126	3	...	...	...	...	...	...
For other purposes by Deputy Commissioners	...	...	...	...	...	1	...	...	...	...	5	...	...	...	...	59	...	...	...
GRAND TOTAL ...	...	...	152	...	...	1	...	...	...	...	23	2,126	3	...	...	59	...	...	...
Total value of stamps filed in revenue cases other than those filed under Rule 125, Revenue Rules. ...	...	...	520	...	...	1,019	579	1,994	632	...	...	1,457	312	...	129	342	354	...	...
Total value of stamps for fees under Rule 125, Revenue Rules	...	...	670	...	...	1,177	2,816	1,514	2,251	...	885	1,084	1,789	...	198	674	504	...	...

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES.

A.—*Distribution showing by whom Appeals were heard for the year 1892-93.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals.								Revenue Executive Appeals.						Remarks.
				Appeals decided.					Transferred.	Pending.	Pending more than three months.	Decided.			Transferred.	Pending.	Pending more than three months.	
				Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.				Accepted.	Rejected.	Total				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Arakan	Major B. A. N. Parrott	Officiating Commissioner	...	...	...	...	...	...	...	...	4	14	18	...	...	...	
		Major F. D. Raikes	Officiating Commissioner	...	...	...	...	...	...	...	...	2	8	10	...	2	...	
			Total	...	...	...	...	...	...	...	...	6	22	28	...	2	...	
	Akyab	Mr. A. M. B. Irwin	Deputy Commissioner	...	1	3	11	15	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	Mr. W. H. A. St. John Leeds	Deputy Commissioner	...	...	...	...	...	...	...	...	3	...	3	...	1	...	
	Sandoway	Mr. B. Houghton	Deputy Commissioner	2	...	2	...	4	...	...	...	...	...	...	...	...	...	
			Total	2	1	5	11	19	...	...	...	3	...	3	...	1	...	

B.—*Distribution showing from whom Appeals were made for the year 1892-93.*

Arakan.	Akyab	Mr. A. M. B. Irwin	Deputy Commissioner	...	...	...	...	...	...	...	...	5	19	24	...	2	...	
	Kyaukpyu	Mr. W. H. A. St. John Leeds	Deputy Commissioner	...	...	...	...	...	...	...	...	1	2	3	...	...	...	
	Sandoway	Mr. B. Houghton	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
			Total	...	...	...	...	...	...	...	...	6	22	28	...	2	...	
	Akyab	Maung Shwe Hnya	Myoôk, Rathedaung	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
		Maung Hla Paw Zan	Myoôk, Kyauktaw	...	1	...	6	7	...	...	...	...	...	...	...	...	...	
		Maung Tha Gyaw	Myoôk, Myohaung	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
		Maung Aung Kyaw Zan	Myoôk, Pauktaw	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
		Maung Po Myit	Myoôk, Minbya	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
		Maung Aung Gyi	Myoôk, Akyab	...	2	...	1	3	...	...	...	...	...	...	...	...	...	
			Total	...	1	3	11	15	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	Maung Tha Aung	Myoôk, Myebôn	...	...	...	...	...	...	...	...	2	...	2	...	...	...	
		Maung Shwe Hman	Myoôk, Cheduba	...	...	...	...	...	...	...	...	1	...	1	...	1	...	
			Total	...	...	...	...	...	...	...	...	3	...	3	...	1	...	
	Sandoway	Maung Mè	Myoôk, Sandoway	2	...	2	...	4	...	...	...	...	...	...	...	...	...	
			Total	2	1	5	11	19	...	...	...	3	...	3	...	1	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES.

A.—*Distribution showing by whom Appeals were heard for the year 1892-93.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals. Appeals decided. Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Revenue Executive Appeals. Decided. Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Pegu	Pegu	Colonel G. A. Strover	Commissioner	30	3	4	...	37	...	4	2	...	...	...	...	...	...	
		Mr. F. S. Copleston	Commissioner	2	...	...	...	2	...	...	...	...	...	...	...	...	...	
		Mr. J. K. Macrae	Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
			Total	32	3	4	...	39	...	4	2	...	...	...	...	...	...	
	Hanthawaddy	Mr. J. K. Macrae	Deputy Commissioner	...	...	1	2	3	...	...	...	...	...	...	...	...	...	
	Pegu	Mr. D. L. M. Mackay	Deputy Commissioner	...	...	1	1	2	...	...	...	...	...	...	...	...	...	
		Mr. J. S. D. Fraser	Deputy Commissioner	...	3	2	8	13	...	...	...	...	...	...	...	...	...	
	Tharrawaddy	Lieutenant F. D. Maxwell	Deputy Commissioner	6	...	2	...	8	...	...	...	...	...	...	...	...	...	
		Mr. W. T. Hall	Deputy Commissioner	1	...	...	1	2	...	...	...	...	...	...	...	...	...	
	Prome	Lieutenant-Colonel C. A. Cresswell	Deputy Commissioner	...	...	3	...	3	...	...	...	...	...	...	...	...	...	
			Total	7	3	9	12	31	...	...	...	...	...	...	...	...	...	

B.—*Distribution showing from whom Appeals were made for the year 1892-93.*

Pegu	Rangoon Town	Major R. C. Temple	Deputy Commissioner	2	...	...	...	2	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	Mr. D. L. M. Mackay	Deputy Commissioner	5	...	...	...	5	...	...	...	...	...	...	...	...	...	
		Mr. J. K. Macrae	Deputy Commissioner	8	2	1	...	11	...	1	1	...	...	...	...	...	...	
	Pegu	Mr. J. S. D. Fraser	Deputy Commissioner	13	...	1	...	14	...	3	1	...	...	...	...	...	...	
	Tharrawaddy	Captain A. B. Pritchard	Deputy Commissioner	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
		Lieutenant F. D. Maxwell	Deputy Commissioner	2	1	1	...	4	...	...	...	...	...	...	...	...	...	
	Prome	Lieutenant-Colonel C. A. Cresswell	Deputy Commissioner	1	...	1	...	2	...	...	...	...	...	...	...	...	...	
			Total	32	3	4	...	39	...	4	2	...	...	...	...	...	...	
	Rangoon Town	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy	Maung Pyat	Hmawbi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Maung Ta Po	Kungyangôn	...	...	2	3	5	...	...	...	...	...	...	...	...	...	
			Total	...	...	2	3	5	...	...	...	...	...	...	...	...	...	
	Pegu	Maung Shwe Bwin	Subdivisional officer, Pegu	...	1	...	3	4	...	...	...	...	...	...	...	...	...	
		Maung Lu Gyi	Myook, Paunglin	...	...	...	4	4	...	...	...	...	...	...	...	...	...	
		Maung San Ya	Myook, Pagandaung	...	...	1	1	2	...	...	...	...	...	...	...	...	...	
		Mr. A. E. T. Sarfas	Myook, Kyauktan	...	2	1	...	3	...	...	...	...	...	...	...	...	...	
			Total	...	3	2	8	12	...	...	...	...	...	...	...	...	...	
	Tharrawaddy	Maung Shwe Pè	Subdivisional officer	2	...	...	...	2	...	...	...	...	...	...	...	...	...	
		Maung Myat Nyein	Myook	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
		Maung On Gaing	Myook	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
		Maung Tet To	Subdivisional officer	4	...	1	...	5	...	...	...	...	...	...	...	...	...	
		Maung Pe (12)	Myook	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
			Total	7	...	2	1	10	...	...	...	...	...	...	...	...	...	
	Prome	Maung Pe (9)	Myook, Shwedaung	...	...	3	...	3	...	...	...	...	...	...	...	...	...	
			Total	...	...	3	...	3	...	...	...	...	...	...	...	...	...	
			Grand Total	7	3	9	12	31	...	...	...	...	...	...	...	...	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—continued.

A.—*Distribution showing by whom Appeals were heard for the year 1892-93.*

Division.	District.	Name of officer.	Office.	REVENUE JUDICIAL APPEALS.								REVENUE EXECUTIVE APPEALS.						Remarks.
				Appeals decided.								*Decided.*						
				Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
IRRAWADDY.	.....	Mr. D. Norton	Commissioner	...	...	...	...	...	...	...	...	8	28	36	3	4	1	
	.....	Mr. G. L. Weidemann	Officiating Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	8	29	37	3	4	1	
	Thôngwa ...	Mr. S. H. T. de la Courneuve ...	Deputy Commissioner	...	...	3	7	10	...	3	...	...	...	...	...	...	...	
		Mr. G. L. Weidemann	Deputy Commissioner	...	...	13	11	24	...	...	...	...	...	...	...	...	...	
	Bassein ...	Captain A. B. Pritchard	Deputy Commissioner	...	...	...	1	1	...	...	...	..	...	...	...	...	...	
		Mr. H. S. Hartnoll	Deputy Commissioner	...	...	1	2	3	...	1	...	...	...	...	...	...	...	
	Henzada ...	Lieutenant-Colonel J. Butler ...	Deputy Commissioner	...	...	3	3	6	...	...	...	6	...	6	...	...	...	
	Thayetmyo ...	Mr. D. J. A. Campbell	Deputy Commissioner	...	...	1	6	7	...	...	...	3	...	3	...	2	...	
			Total ...	...	...	21	30	51	..	4	...	9	...	9	...	2	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—continued.

B.—*Distribution showing from whom Appeals were heard for the year 1892-93.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals. *Appeals decided.* Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Revenue Executive Appeals. *Decided.* Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
IRRAWADDY—*concluded.*	Thôngwa	Mr. S. H. T. de la Courneuve ...	Deputy Commissioner	...	...	...	...	...	...	...	...	4	3	7	2	2	...	
	Bassein	Mr. T. M. George ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	5	5	...	...	...	
		Mr. G. L. Weidemann ...	Deputy Commissioner	...	...	...	...	...	...	...	...	2	13	15	...	...	...	
	Henzada	Lieutenant-Colonel J. Butler ...	Deputy Commissioner	...	...	...	...	...	...	...	...	2	7	9	1	1	1	
		Captain J. J. Cronin	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	1	...	
	Thayetmyo... ...	Mr. D. J. A. Campbell	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
			Total ...	...	...	...	...	...	...	...	...	8	29	37	3	4	1	
	Ma-ubin	Maung Aung Ko	Myoôk	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Pyapôn	Mr. E. G. Bear	Assistant Commissioner	...	...	...	1	1	...	2	...	...	...	...	...	...	...	
	Pantanaw	Maung Po Maung	Myoôk	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Yandoon	Maung Po Thin	Myoôk	...	...	1	...	1	...	1	...	...	...	...	...	...	...	
	Pyapôn	Maung Shwe Zin	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Ma-ubin	Maung Po Thaik	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Danubyu	Maung Ba Bwa	Myoôk	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Ma-ubin	Mr. Parlett	Assistant Commissioner	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
			Total ...	...	...	3	7	10	...	3	...	...	...	...	...	...	...	
	Kangyidaung ...	.....	Myoôk	...	...	3	3	6	...	...	...	...	...	...	...	...	...	
	Kyônpyaw ...	.....	Myoôk	...	...	5	2	7	...	...	...	...	...	...	...	...	...	
	Ngaputaw ...	.....	Myoôk	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Thigwin	.....	Myoôk	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Thabaung ...	.....	Myoôk	...	...	4	3	7	...	...	...	...	...	...	...	...	...	
	Yegyi	.....	Myoôk	...	...	1	1	2	...	1	...	...	...	...	...	...	...	
	Ngathainggyaung ...	.....	Myoôk	...	...	...	2	2	...	...	...	...	...	...	...	...	...	
	Bassein	.....	Myoôk	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
			Total ...	...	...	14	14	28	...	1	...	...	...	...	...	...	...	
	Zalun	Maung Tin Gyaw	Myoôk	...	...	1	...	1	...	...	...	1	...	1	...	...	...	
	Henzada	Maung Ba Tu	Myoôk	...	...	...	1	1	...	...	...	1	...	1	...	...	...	
	Lemyethna ...	Maung Ko	Myoôk	...	...	2	2	4	...	...	...	4	...	4	...	...	...	
			Total ...	...	...	3	3	6	...	...	...	6	...	6	...	...	...	
	Myèdè	Maung Tha Gywè	Myoôk	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Mindôn	Maung Shwe Da	Myoôk	...	...	...	6	6	...	...	...	...	...	...	...	...	...	
	.....	Mr. F. W. Thellusson	Deputy Conservator of Forests ...	...	...	...	...	...	...	...	...	3	...	3	...	2	...	
			Total ...	...	...	1	6	7	...	...	...	3	...	3	...	2	...	
			GRAND TOTAL ...	...	...	21	30	51	...	4	...	9	...	9	...	2	...	

FORM No. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—continued.

A.—*Distribution showing by whom Appeals were heard for the year 1892-93.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals.								Revenue Executive Appeals.						Remarks.
				Appeals decided.					Transferred.	Pending.	Pending more than three months.	*Decided.*			Transferred.	Pending.	Pending more than three months.	
				Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.				Accepted.	Rejected.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Tenasserim.	.....	Colonel H. R. Spearman	Commissioner	5	...	4	8	17	...	4	1	4	6	10	...	...	...	
			Total ...	5	...	4	8	17	...	4	1	4	6	10	...	...	...	
	Amherst	Captain T. G. Johnson	Deputy Commissioner	...	2	7	10	19	...	2	...	...	...	...	...	...	...	
		Mr. D. L. Mackay	Deputy Commissioner															
	Tavoy	Lieutenant-Colonel T. M. Jenkins ...	Deputy Commissioner	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
		Captain A. B. Pritchard	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Captain J. J. Cronin	Deputy Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Mergui	Mr. H. G. Batten	Deputy Commissioner	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Toungoo	Mr. M. G. S. Carter	Deputy Commissioner	...	...	...	1	1	...	...	...	...	2	2	...	...	...	
	Shwegyin	Mr. D. Wilson	Deputy Commissioner	...	...	9	17	26	1	1	...	...	4	4	...	...	...	
			Total ...	...	2	17	28	47	1	3	...	...	7	7	...	...	...	

FORM NO. XXXIV.—APPELLATE WORK OF REVENUE COURTS AND OFFICES—concluded.

B.—*Distribution showing from whom Appeals were made for the year 1892-93.*

Division.	District.	Name of officer.	Office.	Revenue Judicial Appeals. Appeals decided. Rejected at first hearing.	Remanded for re-trial.	Decreed or appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.	Revenue Executive Appeals. Decided. Accepted.	Rejected.	Total.	Transferred.	Pending.	Pending more than three months.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Tenasserim.	Amherst	Captain T. G. Johnson Captain A. B. Pritchard	Deputy Commissioners	3	...	4	4	11	...	...	...	3	5	8	...	...	...	
	Shwegyin Toungoo	Mr. D. Wilson Mr. G. M. S. Carter	Deputy Commissioner Deputy Commissioner	1	...	...	3	4	...	4	1	1	...	1	...	...	...	
	Tavoy	Captain A. B. Pritchard Captain J. J. Cronin	Deputy Commissioners	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
	Mergui Salween	Mr. H. G. Batten Mr. W. N. Baines Mr. J. Fanshawe	Deputy Commissioner Deputy Commissioners	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
			Total	5	...	4	8	17	...	4	1	4	6	10	...	...	...	
	Amherst	Maung Nwe Gaing Maung San Ya Maung So Pe Maung San Ya Maung Sin Maung So Pe Maung Po Hla Maung Po Mr. W. C. Pascal Mr. F. H. Martyr	Township officers, Yaya Township officers, Bilugyun Township officers, G. Attaran Township officer, G. Salween Township officers, Martaban Subdivisional officer, Thatôn	...	...	1	3	4	...	...	...	...	...	...	...	...	...	
				...	...	3	2	5	...	...	...	...	...	...	...	...	...	
				...	...	1	...	1	...	...	...	...	...	...	...	...	...	
				...	...	1	1	2	...	...	...	...	...	...	...	...	...	
				...	...	1	4	5	...	...	...	...	...	...	...	...	...	
				...	2	...	...	2	...	2	...	...	...	...	...	...	...	
			Total	...	2	7	10	19	...	2	...	...	...	...	...	...	...	
	Tavoy	Maung Kyin Yôn	Myoôk, Western Township	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
			Total	...	...	...	...	...	...	...	...	...	1	1	...	...	...	
	Mergui	Maung Myat Kyaw	Myoôk,	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
			Total	...	...	1	...	1	...	...	...	...	...	...	...	...	...	
	Toungoo	Mr. W. F. Grahame Maung Myat U	Assistant Commissioner, Myoôk, Kanni	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
				...	...	...	...	...	...	...	...	...	2	2	...	...	...	
			Total	...	...	...	1	1	...	...	...	...	2	2	...	...	...	
	Shwegyin	Maung Shwe Go Maung Aung Zan Maung Po Thaw Maung Pe Gyi Maung Po Aung Maung Po Yin	Subdivisional officer, Shwegyin Subdivisional officer, Pyuntaza Myoôk, Shwegyin Myoôk, Pyuntaza Myoôk, Kyaikto Myoôk, Bilin	...	...	...	1	1	...	...	...	...	...	...	...	...	...	
				...	...	5	4	9	...	...	...	...	2	2	...	...	...	
				...	...	2	2	4	...	...	...	...	...	...	...	...	...	
				...	...	2	7	9	1	...	...	...	2	2	...	...	...	
				...	...	...	3	3	...	...	...	...	...	...	...	...	...	
				...	...	...	...	...	...	1	...	...	...	...	...	...	...	
			Total	...	...	9	17	26	1	1	...	...	4	4	...	...	...	
			Grand Total	...	2	17	28	47	1	3	...	...	7	7	...	...	...	

FORM NO. XXXV.—*Costs in Revenue Cases.*

Division.	District.	Total number of cases.	Cost of stamps expended in cases.	Cost awarded in cases.	Total cost.	Average cost per case.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs. A. P.
ARAKAN ...	Akyab	4,896	946	1,310	2,256	0 7 4
	Northern Arakan	...	...	...	...	...
	Kyaukpyu	3,249	520	492	1,012	0 5 0
	Sandoway	8,421	134	141	275	0 0 6
	Total ...	16,566	1,600	1,943	3,543	0 3 5
PEGU ...	Rangoon Town	105	60	...	60	0 9 2
	Hanthawaddy	7,540	1,019	193	1,212	0 2 7
	Pegu	6,999	2,816	...	2,816	0 6 5
	Tharrawaddy	4,568	1,341	224	1,565	0 5 6
	Prome	3,348	436	1,198	1,634	0 7 10
	Total ...	22,560	5,672	1,615	7,287	0 5 2
IRRAWADDY ...	Thôngwa	22,532	1,696	677	2,373	0 1 8
	Bassein	17,070	1,147	1,874	3,021	0 2 10
	Henzada	7,299	1,457	1,084	2,541	0 5 7
	Thayetmyo	23,124	1,789	194	1,983	0 1 4
	Total ...	70,025	6,089	3,829	9,918	0 2 3
TENASSERIM ...	Amherst	3,054	877	382	1,259	0 6 7
	Tavoy	418	496	496	992	2 6 0
	Mergui	2,230	1,017	...	1,017	0 7 4
	Toungoo	2,247	441	63	504	0 3 0
	Shwegyin	4,110	419	133	552	0 2 2
	Salween	...	...	...	...	...
	Total ...	12,529	3,250	1,074	4,324	0 5 5
	GRAND TOTAL, LOWER BURMA ...	121,680	16,611	8,461	25,072	0 3 4

FORM NO. XXXVI.—*Civil Suits between Landlords and Tenants for the year 1892-93.*

Division.	District.	Suits brought by Landlords: For rent. Number.	For rent. Value.	For ejection. Number.	For ejection. Value.	Others. Number.	Others. Value.	Suits brought by Tenants. Number.	Suits brought by Tenants. Value.	Total number of suits. Number.	Total number of suits. Value.	Cost incurred (including stamps). Total cost.	Cost incurred (including stamps). Average cost per case.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs. A. P.	Rs. A. P.	
ARAKAN...	Akyab	60	4,217	11	1,312	.....	.....	23	2,168	94	7,697	914 0 0	9 11 7	
	Northern Arakan...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Kyaukpyu	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Sandoway	1	23	.....	.....	.....	.....	1	41	2	64	8 14 0	4 7 0	
	Total	61	4,240	11	1,312	...	...	24	2,209	96	7,761	922 14 0	9 9 10	
PEGU ...	Rangoon Town	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Hanthawaddy	1	1,400	.....	.....	.....	.....	.....	.....	1	1,400	193 0 0	193 0 0	
	Pegu	15	5,124	.....	.....	.....	.....	.....	.....	15	5,124	433 0 0	28 13 10	
	Tharrawaddy	6	340	.....	.....	.....	.....	1	254	7	603	97 0 0	13 13 9	
	Prome	14	440	.....	.....	.....	.....	4	60	18	500	53 0 0	2 15 1	
	Total	36	7,313	.....	...	...	.....	5	314	41	7,627	776 0 0	18 14 10	
PRAWADDY.	Thôngwa	68	6,119	114	9,546	.....	.....	17	724	199	16,389	2,706 7 0	13 9 7	
	Bassein	39	2,309	17	4,317	.....	.....	6	368	62	4,054	739 0 0	11 14 9	
	Henzada	11	879	1	11	23	854	.....	.....	35	1,744	157 0 0	4 7 9	
	Thayetmyo	18	511	.....	.....	.....	.....	.....	.....	18	511	56 0 0	3 1 9	
	Total	136	9,878	132	10,874	23	854	23	1,092	314	22,698	3,658 7 0	11 10 5	
TENASSERIM.	Amherst	12	692	4	700	7	1,619	.....	.....	23	3,011	269 0 0	11 11 2	
	Tavoy	8	508	.....	.....	.....	.....	.....	.....	8	508	67 13 6	8 7 8	
	Mergui	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Toungoo	13	675	.....	.....	.....	.....	10	414	23	1,089	99 0 0	4 4 10	
	Shwegyin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Salween	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total	33	1,875	4	700	7	1,619	10	414	54	4,608	435 13 6	8 1 2	
	GRAND TOTAL LOWER BURMA	266	23,306	147	12,886	30	2,473	62	4,029	505	42,694	5,793 2 6	11 7 7	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93.*

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
Arakan.	Akyab.	Mr. A. M. B. Irwin, C.S., Deputy Commissioner.	365	.....	81	Inspecting subordinate courts, persons deported, police stations, sub-registrars and ywathugyis' books, selected site for new school, checking capitation-tax and stamps in vendors' hand, and general duties and field work.	It would be more convenient if this return, column 4, showed the period of the year. Mr. Irwin has done very good inspection work, but falls short of the 90 days referred to in the circular. It is however difficult to do this where there is a large headquarter station.	
		Mr. G. E. R. Grant-Brown, C.S., Assistant Commissioner, Subdivisional Officer.	147	.....	11	Examining ywathugyis' work and enquiring into the matter of Chin Po's gang.	The two Subdivisional Officers between them have not travelled sufficiently; the blame seems to lie with Mr. Grant-Brown.	
		Mr. T. C. Mitchell, C.S., Assistant Commissioner, Subdivisional Officer.	218	.....	58	Enquiring into land, fishery, and murder cases and inspecting grazing ground, interview with Chin chiefs, Minbya township, settlement of Chin tribute, arranging for expedition and other general duties, supplementary survey and registration work, and appointment of ywathugyis.		
		Mr. G. E. Warde-Jones, Extra Assistant Commissioner.	295	Has no revenue duties except income-tax.	...	.....	.....	
		Mr. J. D. Fraser, Assistant Commissioner.	127	.....	7	Learning his duties	.....	
		Mahomed Yusuf, C.S., Assistant Commissioner.	84	.....	7	Learning revenue work with Superintendent, Land Records.	.....	
		Maung Myat Tun Aung, Extra Assistant Commissioner, Subdivisional Officer, Rathedaung.	365	.....	253	Hunting dacoits, inspecting headmen's registers, police thanas, inspecting thugyis' offices, inspection of kwins.	This officer has been very active and industrious. I am glad he has elected to stay in this subdivision.	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
concluded.	Akyab—*concluded.*	Maung Hla Paw Zan, Myoôk, Subdivisional Officer, Kyauktaw.	306	.....	107	Enquiring into murder cases and doing general duties.	All these officers appear to have done a fine amount of travelling.	
		Maung Shwe Hnya, Myoôk, Rathedaung.	306	.....	154	Inspection of lands and general duties.		
		Kyauktaw ...	59					
			365					
		Maung Aung Ban, Myoôk, Naaf	365	.....	104	Criminal and general duties.		
		Maung Tha Do Pyu, Superintendent, Land Records, Akyab.	365	.....	159	Inspection of fields in recess works; inspecting thugyis' offices and lands.		
		Maung Chin Hlaw, Myoôk, Pauktaw.	9	.....	5	Collection of arrears of land tax.		
		Maung Kyaw Zan U, Myoôk, Urittaung.	365	.....	46	Inspection of lands and general duties ...	Has not travelled enough.	
		Maung Aung Gyaw Zan, Myoôk, Pauktaw.	356	.....	118	Collection of land revenue and capitation-tax; enquiring into a dacoity; survey work.		
		Maung Aung Gyaw Zan, Myoôk, Katadan.	9					
			365					
		Maung Tha Gyaw, Myoôk, Myohaung.	365	.....	123	Inspecting ywathugyis' work and lands; investigating into criminal cases; and general duties.		
		Maung Aung Gyi, Myoôk, Akyab	304	Being treasury officer he cannot travel much.	76	Inspecting roads, enquiring into dacoity cases; inspecting lands, and appointing Sèingaungs.		
		Maung Aung Gyi, Myoôk, Rathedaung.	61					
			365					
		Maung San Hla Baw, Extra Assistant Commissioner, Minbya.	128	He was ill nearly all the time ...	...	.....		
		Maung San U Kaing, Myoôk, Minbya.	110	.....	37	Inspection and general duties.		

Arakan—		Maung Shwe U, Officiating Myoôk, Minbya.	41	.....	9	Ditto ...	There has not been enough inspection work done by township officers in Minbya.
		Maung Po Myit, Myoôk, Minbya	86	.....	...	.....	
	Northern Arakan.	Mr. R. H. Greenstreet, Deputy Commissioner	365	.....	118	General.	
		Mr. W. H. A. St. John Leeds, C.S., Deputy Commissioner	365	.....	144	Checked in particular capitation tax-rolls in Myebôn where they were least in harmony with census returns.	
	Kyaukpyu.	Maung San Hla Baw } Township Officers, Kyaukpyu	83	.....	9	Maung Po Myit had to do and did a great deal of work in the ywathugyis' circles.	
		Maung Po Myit }	276	.....	35		
		Maung Me } Township Officers, Ramri.	90	.....	37		
		Maung Chin Hla }	178	.....	26		
		Maung Teek Kine }	98	.....	49		
		Maung Shwe Hman } Township Officers, Cheduba.	303	.....	128	Both did well in expediting revenue collections.	
		Maung Shwe Pan }	63	.....	20		
		Maung Tha Zan } Township Officers, Myebôn.	49	.....	...	Scrutinized many net-tax rolls.	
		Maung Tha Aung }	317	.....	137		
		Maung Tun Hla, Township Officer, An.	365	.....	113		
		Maung San Da Lôk } Akunwuns	30	.....	...	Checked many thugyis' rolls and detected errors especially in the net-tax assessment rolls.	
		Maung Shwe Mya }	335	.....	112		
		Mr. B. Houghton, C.S., Deputy Commissioner.	365	.....	117	General duty.	
		Maung Shwe Pan, Officiating Akunwun.	117	.....	6	Inspecting the ywathugyis' offices of Zein and Letwè-Anauk circles and collecting outstanding land revenue in Zein circle.	
	Sandoway.	Maung Mè, Myoôk of Sandoway...	243	.....	109	General duty.	
		Maung Tha Bwin, Myoôk of Sandoway.	122	.....	24	Ditto.	
		Maung Tha Bwin, Myoôk of Taungup.	274	.....	105	Ditto.	
		Maung Chin Hlaw, Myoôk of Taungup.	91	.....	28	Ditto.	
		Maung San Do Aung, Myoôk of Gwa.	365	.....	142	Ditto.	
		Maung San U Kaing, Akunwun of Sandoway.	248	.....	...	.....	
		Major B. A. N. Parrott, Commissioner, Arakan Division.	242	.....	63	.....	
		Major F. D. Raikes, Officiating Commissioner, Arakan Division.	123	.....	30	.....	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
	Rangoon.	Mr. A. L. Hough, Deputy Commissioner, Rangoon Town District.	...	.....	...	.....		
		Major R. C. Temple, Deputy Commissioner, Rangoon Town Lands.	...	.....	...	.....		
		Mr. W. Shircore, Registrar of Town Lands.	365	Vide remarks in subject No. 34 of report, Part II.	*Nil*	General supervision of the town lands.		
	Thaton.	Mr. J. K Macrae, Deputy Commissioner, from 1st April to 8th August 1892.	130	.....	52	.....		
		Mr. D. H. R. Twomey, C.S., Deputy Commissioner, from 9th August to 5th September 1892.	28	.....	...	.....		
		Mr. D. L. M. Mackay, C.S., Officiating Deputy Commissioner, from 6th September to 20th December 1892.	115	.....	19	.....		
		Mr. J. K. Macrae, Deputy Commissioner, from 30th December 1892 to 10th March 1893.	71	.....	10	.....		
		Captain H. A. Browning, Officiating Deputy Commissioner, from 11th to 31st March 1893.	21	.....	...	.....		
		Maung Po, K.S.M., Extra Assistant Commissioner, Insein.	365	.....	77	Eight days 8 kwins tested.		
	Thaton.	Maung Hpyat, Myoôk of Hmawbi, from 1st April 1892 to 6th February 1893.	312	.....	106	Thirty days 30 kwins tested.		
	Amherst.	Maung In, Myoôk of Hmawbi, from 7th February to 31st March 1893.	53	.....	18	Seven days 7 kwins tested.		

Pegu	Hantha	Maung Tha Kin, Myoôk of Tunte, from 1st April 1892 to 31st May 1892.	61	.....		
		Maung Po Lôn, Myoôk, of Tunte, from 1st to 30th January 1892.	30	.....	177	Eighteen days 15 kwins tested.
		Maung Tha Kin, Myoôk of Tunte, from 1st July to 31st March 1893.	274	.....		
		Maung Ta Po, Myoôk, Kungyangôn.	365	.....	68	Five days 7 kwins tested.
	Pegu.	Mr. J. S. D. Fraser, Deputy Commissioner, Pegu.	365	See remarks under subject 35.	155	Twenty-six kwins
		Maung Tet To, Subdivisional Officer, Pegu.	6		...	.....
		Maung Shwe Bwin, Subdivisional Officer, Pegu.	359		102	Sixteen kwins
		Mr. A. E. T. Sarfas, Subdivisional Officer, Kyauktan.	264		109	.....
		Mr. E. Fowle, Subdivisional Officer, Kyauktan.	101		39	Thirty-six kwins
		Maung Shwe Ku, Extra Assistant Commissioner, Payagalè.	365		135	Twenty kwins,
		Maung Lu Gyi, Myoôk, Paunglin.	365		75	Seventeen kwins
		Maung Po Gywet, Myoôk, Kawa.	365		100	Ten kwins
		Maung San Ya, Myoôk, Pagandaung.	151		58	.....
		Maung San Min, Myoôk, Pagandaung.	214		68	Twenty-five kwins,
		Maung Mo, Myoôk, Kyauktan ...	365		144	Twenty-seven kwins
	Tharrawaddy.	Lieutenant F. D. Maxwell, Deputy Commissioner.	140	.....	42	
		Captain A. B. Pritchard, Officiating Deputy Commissioner.	103	.....	39	
		Mr. W. T. Hall, C.S., Deputy Commissioner.	122	.....	46	
		Mr. W. V. Wallace, Assistant Commissioner.	258	Is active, observant, and takes a keen and intelligent interest in all branches of revenue business.	128	General duty.
		Maung Shwe Pè, Extra Assistant Commissioner.	288	Is not quite as active now as one could wish, but he knows the country and gives useful advice.	111	
		Maung Tet To, Myoôk ...	353	Has done better revenue work than any other Myoôk in the district.	142	
		Maung Pe (2), Myoôk ...	139	Is a very intelligent, quick, and hardworking officer.	36	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
—*concluded.*	Thatrawaddy—*concluded.*	Maung Po (3), Myoôk ...	365	Is an excellent revenue officer and works very hard when necessary.	124	General duty.		
		Maung Myat Nyein, Myoôk ...	68	An indifferent officer	19			
		Maung Paw Tun, Myoôk ...	62	An excellent revenue officer	28			
		Maung Tha Dun Aung, Myoôk ...	365	Does very well once he has made up his mind that it is really necessary to exert himself.	239			
		Maung On Gaing (3) Myoôk ...	271	Has not had much time to distinguish himself in revenue matters.	140			
		Maung Pe (12), Myoôk ...	237*	Is much too fond of writing a deal about nothing: a slow worker.	93			
		Maung Nyo, Myoôk ...	267	A first rate Akunwun; is a very intelligent and hard working man.	...	Akunwun: did no inspection work.		
		Maung Pe (4), Myoôk ...	190	A good revenue officer ...	65	General duty.		
		Mrs L. E. Palmer, Myoôk ...	365	An excellent and thoroughly qualified Superintendent of Land Records.	234	Land Records Department, inspection of kwins, thugyis' records, &c.		
		Maung Shwe Bwin, Extra Assistant Commissioner.	5	.....	...	.....		
		Maung Aung Pru, Myoôk ...	47	Akunwun of district; was 51 days in charge of Akunwunship.	...	Akunwun; did no inspection work.		
		Maung Hme, Myoôk } Shwedaung	238		...			
		Maung Myit, Myoôk }	127		118			
		Maung Hmè, Subdivisional Officer, Shwedaung.	75		4			
		Maung Po Thaik, Subdivisional Officer, Shwedaung.	46		9			
		Mr. N. S Field, Subdivisional Officer, Shwedaung.	244		101			
		Maung Pe, Myoôk }	306		29			
		Maung Myat Nyein, } Shwedaung Myoôk }	49		24			

Pegu	Prome.	Maung Ba Tu, Subdivisional Officer, Paungdè.	319			·103	
		Mr. N. S. Field, Subdivisional Officer, Paungdè.	46			...	
		Maung O, Myoôk Maung On Gaing, Myoôk. Paungdè ...	275 90			91 53	Inspection of records, supervision of collections, inspection of rolls, ywathugyis' registers, vital statistics, cattle deaths, inspection of kwins and taiksayès' work, inspection of cattle-markets, bazaars, catttle-pounds, ferries, fishery licenses, grazing grounds, excise licenses, outstills, sub-treasuries, sub-registrars' offices, court inspections, &c.
		Maung On Gaing, Myoôk, Thègôn	365	All worked satisfactorily ...		85*	
		Maung Shan Byu, Myoôk, Shwelè	307			59	
		Maung Hlaw, Myoôk, Shwelè ...	58			28	
		Maung The, Myoôk, Mahathamàn	365			123	
		Mr. N. S. Field, Subdivisional Officer, Prome	19			...	
		Maung Ba Tu, Subdivisional Officer, Prome.	46			...	
		Maung San Pe, Subdivisional Officer, Prome.	300			138	
		Maung Shwe Gyôk, Superintendent, Land Records, Prome.	291			140	
		Maung Kyi O, Assistant Superintendent, Land Records, Prome	210			74	
		Maung Po Han, Myoôk, Prome...	209			...	
		Maung Kyaw, Myoôk, Prome ...	92			...	
		Maung Po Pe, Myoôk, Prome ...	64			...	
		Maung Po Saw, Akunwun, Prome	65			...	
		Maung Po Pe, Akunwun, Prome	300			...	
		Lieutenant Colonel C. A. Cresswell, Deputy Commissioner, Prome.	365	I should have been out more but was ill for a month.		94	.....
		Colonel G. A. Strover, I.S.C., Commissioner.	236	.....		49	.....
		Mr. F. S. Copleston, C.S, Officiating Commissioner.	105	.....		15	.....
		Mr. J. K. Macrae, C.S., Officiating Commissioner	24	.....		...	.....
	Thôngwa.	Mr. J. M.T. George, C.S., Deputy Commissioner.	92	Transferred		39	.....
		Mr. S. H. T. de la Courneuve, Deputy Commissioner.	273	Ditto		92	.....
		Maung Pe, Myoôk	61	Ditto		21	.....
		Maung Po Thaik, Myoôk ...	257	Ditto		42	Capitation tax inspection, 33 villages.
		Mr. L. H. Saunders, C.S., Assistant Commissioner.	321	Ditto.		149	Ditto 2 do.
		Maung Tin Gyaw, Myoôk ...	209	Ditto		31	.....
Irrawaddy.		Maung Kyaw Nyein, Myoôk ...	365	.....		103	Ditto 33 villages.

* Fifty-one days acted as Akunwun.

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
	Thôngwa—*concluded.*	Mr. L. M. Parlett, C.S., Assistant Commissioner.	130	Transferred	18	.....		
		Maung Po Thin, Myoôk ...	365	Ditto ...	46	Capitation-tax inspection, 33 villages.		
		Maung Yo, Myoôk	365	.....	63	.....		
		Maung Po, Myoôk	229	Retired	59	Ditto 12 villages.		
		Maung Po Hla, Myoôk ...	265	Ditto ...	24	Ditto 35 do.		
		Mr. S. Bere, Asst. Commissioner.	272	Ditto ...	96	Ditto 2 do.		
		Maung Ogh, Extra Assistant Commissioner.	239	Transferred	8			
		Maung Po Maung, Myoôk ...	365	Ditto	29	Thugyis' capitation-tax rolls; inspected 32 villages.		
		Maung Aung Ko, Myoôk ...	305	Ditto	111	Thugyis' capitation-tax rolls; inspected 42 villages.		
		Maung Ba Bwa, Myoôk ...	156	Ditto	45	Thugyis' capitation-tax rolls; inspected 51 villages.		
		Maung Tha Dun Aung, Myoôk...	136	Ditto	40	.....		
		Maung Shwe, Myoôk ...	126	Ditto	34	Thugyis' capitation-tax rolls; inspected 16 villages.		
		Maung Shwe Pe, Extra Assistant Commissioner.	60	Ditto	4	.....		
		Maung Shwe Zin, Myoôk ...	249	Ditto	13	Thugyis' capitation-tax rolls; inspected 12 villages.		
		Maung Shwe Kyu, Akunwun ...	237	Ditto	24	Thugyis' capitation-tax rolls; inspected 16 villages.		
		Mr. N. S. Field, Assistant Commissioner.	35	Ditto	17			
		Maung Hla Bu, Myoôk ...	95	Dead	5			
		Maung Sein, Officiating Myoôk ...	19	Reverted	9			
		Maung Shwe Waing, Akunwun ...	128	.....	...			
		Mr. H. G. Sharpe, C.S., Assistant Commissioner.	93	Transferred	...			
		Maung Ba Thaw, Myoôk ...	109	On leave	...			

Irrawaddy—*continued.*	Bassein.	Mr. G. L. Weidemann, C.S., Deputy Commissioner.	360	.....	133	Inspected 27 kwins.
		Mr. H. S. Hartnoll, C.S., Deputy Commissioner.	5	.....	...	
		Mr. W. F. Rice, C.S., Assistant Commissioner.	101	.....	...	
		Mr. W. D. Clark, Assistant Commissioner.	124	.....	...	
		Mr. J. E. Moultrie, Extra Assistant Commissioner.	365	.....	119	
		Maung An, Extra Assistant Commissioner.	365	.....	6	Tested 12 kwins.
		Maung Tha No, Extra Assistant Commissioner.	214	.....	93	Do. 11 do.
		Maung Dwe, Myoôk ...	365	.....	38	Do. 12 do.
		Maung Ye Bya, Myoôk ...	355	.....	208	Do. 21 do.
		Maung Tun Lwin, Myoôk ...	5	.....	...	
		Mr. D. L. Richardson, Myoôk ...	228	.....	41	
		Maung San Dwa, Myoôk ...	218	.....	54	Do. 12 do.
		Maung Kaung Baw, Myoôk ...	365	.....	121	Do. 15 do.
		Maung Bah Gyi, Myoôk ...	365	A very good officer from what I have seen of him.	161	Do. 17 do.
		Maung Bah, Myoôk ...	365	.....	...	.....
		Maung Tha Dun U, Myoôk ...	365	.....	200	Tested 14 kwins.
		Maung Tha Gywe, Myoôk ...	80	.....	22	
		Maung Myat Nyein, Myoôk ...	151	.....	61	
		Maung Maung Tin, Myoôk ...	365	.....	...	
		Maung Te, Myoôk ...	175	.....	...	
		Maung Hpo Hla, Officiating Myoôk.	155	.....	8	
		Maung Tet Tun, Officiating Myoôk.	147	.....	56	
		Maung Kan Tha, Myoôk ...	121	.....	32	Tested 15 kwins.
		Mr. P. Beechey, Superintendent of Land Records.	365	Mr. Beechey seems to have done excellent work during the last year. His style seems very thorough indeed judging from the short time I have been here.	127	Do. 161 do.
	Henzada.	Lieutenant-Colonel James Butler, I.S.C., Deputy Commissioner.	261	In the rains little or no travelling can be done as our district roads are impassable owing to paddy cultivation. In the cold season I was away on leave for 3½ months.	14	Tested nine kwins, tried revenue cases, inspected the Lemyethna marginal bund, inspected the Lemyethna school, police main guard, inspected courts.

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
	Henzada—*concluded.*	Captain J. J. Cronin, I.S.C., Officiating Deputy Commissioner.	40	.....	5	Inspected the general and military police, checked cash balance and stamps in treasury, checked exhibit register with register No. 10, Criminal; inspected the office; inspected thugyis' registers.		
		Mr. D. L. M. Mackay, C.S., Deputy Commissioner.	65	.....	5	Inspected the site for the new town at Zalun.		
		Mr. F. C. Nisbet, Extra Assistant Commissioner.	365	Did a fair amount of general work, but no inspection of field work, in testing kwins and taiksayès' field work.	177	Enquired into claims for compensation for lands taken up for road, forest settlement work; tried revenue cases.		
		Maung Po Bye, Myoôk, 4th grade Subdivisional Officer.	365	Has worked well; intelligent and reliable.	66	Tested 31 kwins, inspected ywathugyis' registers, assisted thugyis in collecting revenue, enquired into claims for compensation for lands taken up for road.		
		Maung Hla Baw, Myoôk, 3rd grade.	215	Has left the district and cannot get any account of his work; was utterly useless.	23	.....		
		Maung Tin Gyaw, Myoôk, 3rd grade.	151	Has worked well; intelligent and reliable.	64	Tested 18 kwins, inspected grazing grounds, held enquiries for imposition of fine on villagers under the Lower Burma Village Act; assisted thugyis in the collection of revenue, inspected ywathugyis' registers of births and deaths, checked stamps of thugyis, checked ywathugyis' register of fines and cases.		
		Maung Ko, Myoôk, 3rd grade ...	365	Has worked fairly well; steady, plodding sort of man; not very bright.	101	Tested 18 kwins, inspected grazing grounds, held enquiry for imposition of fine under Village Act; assisted thugyis in collecting revenue, checked births and deaths registers; checked stamps of thugyis, instructed ywathugyis in regard to their work.		

Irrawaddy—*concluded.*	Thayetmyo.	Maung Ba Ôn, Superintendent of Land Records.	365	Has done good work ...	160	Tested 100 kwins out of 47 circles.
		Maung Gyi, Myoôk, 3rd grade ...	365	Has worked well ...	172	Tested 24 kwins, assisted thugyis in collecting revenue, inspected registers of vital statistics and cattle deaths, tried revenue cases.
		Maung Po Kyu, Myoôk, 4th grade.	280	Is working well and learning his duties; is at present a new hand.	96	Tested 17 kwins, examined ywathugyis' registers, assisted thugyis' in collecting revenue, tried revenue cases.
		Maung Po Pe (No. 1), Myoôk, 4th grade, Kyangin.	276	Has not done much field work as he was on leave in the cold season.	65	Tested one kwin, examined thugyis' registers, inspected register of vital statistics, assisted thugyis in the collection of their revenue.
		Maung Po Pe (No. 2), Myoôk, 4th grade, Kanaung.	363	Not a very reliable man; has left the district.	87	Tested eight kwins, assisted thugyis in the collection of revenue, inspected register of vital statistics.
		Mr. D. J. A. Campbell, c.s., Deputy Commissioner.	365	.....	85	Inspection of records, supervision of collections, and inspection of rolls.
		Lieutenant O. J. Obbard, I.S.C., Subdivisional Officer.	61	Satisfactory ...	13	
		Maung Pè, Extra Assistant Commissioner.	273		63	
		Maung Po O, Myoôk ...	365		152	
		Maung Shwe Da, Myoôk ...	365		127	
		Maung Po Kin, Akunwun ...	365		11	
		Maung Kan Tha Myoôk ...	238		52	
		Maung Ne Dun, Myoôk ...	365	Did not travel sufficiently, but at headquarters latterly.	59	
		Maung Tha Gywè, Myoôk ...	109	Satisfactory ...	32	
		Mr. T. J. Metcalfe, Assistant Commissioner.	214	Do. ...	67	
		Captain A. Wilson, Assistant Commissioner.	30	Did not go out at all ...	...	
		Mr. D. Norton, C.S., Commissioner	352	.....	124	Inspected all township and subdivisional officers' courts and offices and all offices and records at headquarters of districts; much care was taken to remedy the defects and neglects found. Many police stations and outposts and several hospitals and bazaars were thoroughly inspected.
		Mr. G. L. Weidemann, C.S., Officiating Commissioner.	13	.....	...	

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
	herst.	Captain T. G. Johnson, I.S.C., Deputy Commissioner.	187	The time spent on tour by the Deputy Commissioner is quite inadequate. It is impossible for a Deputy Commissioner to be in touch with the people if he spends one day in every 8 days on tour. The fault, I believe, does not lie with the Deputy Commissioner as he is unable to travel owing to heavy work at headquarters and owing to the fact that for a great part of the year the Amherst subdivisional office was left vacant.	29	Inspection duty, criminal and revenue work.		
		Mr. D. L. M. Mackay, C.S., Deputy Commissioner. / Mr. D. L. M. Mackay, C.S., Assistant Commissioner.	108		12	.....		
		Captain A. B. Pritchard, I.S.C., Assistant Commissioner. / Captain A. B. Pritchard, I.C.S., Deputy Commissioner.	58		9	Judicial and revenue duties		
		Mr. P. H. Martyr, Subdivisional Officer, Thatôn.	210		155	Ditto.		
		Mr. G. E. Godber, Subdivisional Officer, Moulmein.	273		...	.....		
		Maung In, Subdivisional Officer, Gyaing:	161		57	Judicial and revenue duties.		
		Maung Hmo, Subdivisional Officer, Gyaing.	88		59	Ditto.		
		Maung Myat Min, Township Officer, Yelamaing.	34		31	Ditto.		
		Maung Po Han, Township Officer, Yelamaing.	275		25	Ditto.		

Tenasserim.	Amherst.	Mr. W. C. Pascal, Township Officer, Wagaru.	270		95	Ditto.
		Maung Ngwe Gaing, Township Officer, Zaya.	277		88	Ditto.
		Maung San Na, Township Officer, Zaya.	283		82	Ditto.
		Maung San Na, Township Officer, Bilugyun.				
		Maung So Pe, Township Officer, Bilugyun.	211	With the exception of Mr. Martyr, Maung Po, and Maung So Pe, none of the other officers seem to have travelled enough.	154	Ditto.
		Maung So Pe, Township Officer, Gyaing-Ataran.				
		Maung Ta, Township Officer, Haungtharaw.	253		65	Ditto.
		Maung Po Hla, Township Officer, Gyaing-Salween.	202		86	Ditto.
		Maung Chit Hla U, Township Officer, Gyaing-Salween.	24		53	Ditto.
		Maung Tha Zan, Township Officer, Salween Hlaingbwè.	349		16	Ditto.
		Maung Shwè Aung, Township Officer, Matin.	321		44	Ditto.
		Maung Po, Township Officer, Martaban.	227		138	Ditto.
		Maung Tha Nyo, Township Officer, Pagat.	177		97	Ditto.
		Maung Shwe Po, Treasury Officer, Amherst district.	365		...	
		Maung Myaw Gaing, Treasury Officer, Amherst district.				
		Maung Po Yôn, Myoôk, Moulmein.	253		...	
	Tavôy.	Lieutenant-Colonel T. M. Jenkins, I.S.C., Deputy Commissioner.	120	.....	12	
		Captain A. B. Pritchard, I.S.C., Deputy Commissioner.	161	.....	53	
		Captain J. J. Cronin, I.S.C., Deputy Commissioner.	77	Took over charge towards the end of January 1893.	33	Checking vital statistics, inspecting lands in respect of which remissions were applied for, visiting salt factories, collecting land revenue, checking thugyis' and ywa-thugyis' registers.
		Maung Thaw, Myoôk, Central Township.	320	Steady and painstaking; has worked well during the year.	120	To hurry up collection of land revenue and capitation-tax, inspected registers kept by thugyis and ywathugyis, lands in dispute in revenue cases, and on other duties.
		Mr. C. I. B. Mealin, Myoôk, Central Township, temporarily.	45	.....	...	.....

FORM No. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—continued.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
	Tavoy—*concluded.*	Maung Yan Shin, Myoôk, Northern Township.	365	Worked fairly well during the year. Is slow and has but little authority in his township.	172	To hurry up land revenue and capitation tax collections, to inspect registers kept by thugyis and ywathugyis, to inspect salt factories, to check thugyis' measurements as well as inspecting excise licenses, fire-arms, &c.		
		Maung Shwe Ôn, Extra Assistant Commissioner, Thayetchaung.	320	Since dead, Old and inefficient. Had to visit this township and get in the revenue myself.	67	To hurry up collection of land revenue and capitation-tax, to check registers kept by thugyis and ywathugyis, to inspect lands where damage was done to crops and on other duties.		
		Maung Thaw, Myoôk, in temporary charge.	45	.....	...			
		Maung Kyin Yôn, Myoôk, Western Township.	365	A hard-working and energetic officer; will make a good revenue officer.	173	To check assessment rolls of land and capitation-tax, thugyis' measurements registers kept by thugyis and ywathugyis; to hurry up collections of land revenue and capitation tax and of salt revenue; to inspect salt factories; to inspect lands where damage was done to crops; to collect birds-nests revenue and on other duties.		
		Mr. H. G. Batten, Deputy Commissioner.	365	I should have travelled more if I had the services of the launch *Mergui*. See report for further remarks.	77	Inspection of courts and offices and police guards; examined the ywathugyis registers, also vital statistics registers, and general inspection.		
		Mr. J. H. Merrifield, Extra Assistant Commissioner.	365	Moves about freely through this township.	221	Revenue, judicial, mines and surveys; applications for remissions of capitation-tax, and on general and inspection duty.		
		Maung Shwe Gyaw, Myoôk, Pataw.	365	Has been very energetic ...	163	Checking land assessment rolls, capitation-tax rolls, and on general duty; inspected vital statistics registers and ywathugyis' registers.		
	Mergui.							

Tenasserim—*continued.*	Mer	Maung On Shwe, Myoôk, Myoma.	365	This officer was too much tied down to headquarters by treasury, registration, and civil work to move about his township.	63	Checking land assessment and capitation tax rolls and on general duty, and inspecting vital statistics returns and ywathugyis' registers.
		Maung So, Myoôk, Lenya ...	365	Not satisfactory	137	Checking capitation-tax and land revenue assessment rolls and on general duty.
		Maung Pan Maung, Myoôk, Tenasserim.	49	Since made Akunwun.	10	On revenue and general duties.
		Maung Myat Kyaw, Officiating Myoôk, Tenasserim.	317	Promises well; already knows his township well.	139	Checking capitation and land revenue assessment rolls, checking cattle-death returns, and on general duty.
		Maung Shwe Kyu, Akunwun ...	117	...	...	.....
		Maung Pan Maung, Akunwun ...	223	...	2	To obtain local labour for Survey Department; supervised the excise, capitation tax, and land revenue, and took pains to see that there were no outstandings at the end of the year.
		Mr. G. M. S. Carter, Deputy Commissioner.	365	.....	141	Checked thugyis' measurements, settled land disputed in hills, enquired into claims for remission of revenue on account of crops destroyed by floods, and other general inspection duty.
		Maung San Wa, Subdivisional Officer, Toungoo.	55	This officer was physically unfit to travel.	5	On inspection duty.
		Maung Pan Byu, Subdivisional Officer, Toungoo.	310	The criminal and civil work of this officer has been very heavy and necessarily tied him down to headquarters; he is active and would have spent far more time touring had his work permitted him to do so.	50	Checking thugyis' measurements and on general duty, and enquired into several applications for remissions of revenue on account of crops destroyed by flood.
	Toungoo.	Maung Kan Hein, Myoôk, Treasury Officer.	233	Treasury officers had no revenue work to perform.	4	Appeared at the departmental examination.
		Mr. W. F. Grahame, C.S., Assistant Commissioner, Treasury Officer.	124	Ditto ...	....	.....
		Maung Myat Tha Dun, Akunwun	365	Work at headquarters prevents much touring.	16	To settle the taungya land dispute on the hills; to inspect and report on survey of 15,000 acres of land to be leased to the Raja of Domraon; to enquire into a grazing-ground dispute.
		Maung Taing, K.S.M., Extra Assistant Commissioner, Zayawadi.	365	A very active officer who would have done more touring but was ill for 2 months at the close of the year.	146	Tested 64 holdings, checking capitation-tax and land assessment rolls, and collecting revenue for the village headmen, also inspected births and deaths' registers.
		Maung Tha Zan, Myoôk, Thagaya	365	Has been most active throughout the year and visited every part of his township.	207	Tested 114 holdings, checking land assesment and capitation-tax rolls, and on general duty and also assisted in collection of revenue.

FORM NO. XXXVII.—*List of Officers who performed Revenue Work during the year 1892-93*—concluded.

Division.	District.	Name and rank of officer.	Number of days employed in the district.	Remarks by Deputy Commissioner.	Number of days on tour.	Inspection work performed.	Remarks by Commissioner.	Remarks by Financial Commissioner.
1	2	3	4	5	6	7	8	9
Pegu—*concluded.*	Toungoo—*concluded.*	Maung Shwe Pôn, Myoôk, Bônmadi.	365	Has been active and shown improvement in his work.	183	Tested 56 holdings—Same remark as Maung Tha Zan.		
		Maung Myat U, Myoôk, Kanni...	365	Might have done more travelling as his work at headquarters is very little.	120	Checking capitation-tax and taungya-tax rolls and on general duty.		
		Maung Ye E, Myoôk, Kyathaungdaung.	365	Was ill for a long period or would have done more touring.	152	Ditto.		
		Mr. D. Wilson, C.S., Deputy Commissioner.	365	.....	100	Supervising revenue collections made by thugyis and ywathugyis, checking thugyis' measurements and capitation rolls in some circles, and general revenue miscellaneous duties and demarcation work.		
		Mr. A. C. Beale, Extra Assistant Commissioner, Subdivisional Officer, Kyaikto.	151	.....	51	Checking capitation-tax assessment rolls and other revenue miscellaneous duties.		
		Mr. H. E. McColl, C.S., Assistant Commissioner, Subdivisional Officer, Kyaikto.	214	.....	73	Inspecting lands applied for, checking land revenue assessment rolls, examining fishery sureties, collecting capitation tax, receiving fishery rents, inspecting grazing grounds and demarcation work, examining register of births and deaths, verifying cash and stamp balances.		
		Maung Aung Zan, Myoôk and Subdivisional Officer, Pyuntaza.	321	.....	121	Testing capitation-tax rolls, supervising ywathugyis' work, land revenue, fishery and other collections, grazing grounds remission cases; checking taiksayes' measurements, appointment of ywathugyis, testing surety bonds.		
		Mr. J. MacNamara, Myoôk and Subdivisional Officer, Pyuntaza.	44	.....	17	Supervising land revenue collections.		
	gyin.	Maung Shwe Go, Extra Assistant Commissioner and Subdivisional Officer, Shwegyin.	102	.....	13	Revenue miscellaneous work.		

Tenasserim— Shwe	Captain E. U. Marrett, I.S.C., Assistant Commissioner and Subdivisional Officer, Shwegyin.	38	.....	5	Testing surety bonds of ywathugyis.	
	Maung Ba Thein, Myoôk, in charge of Subdivisional Officer's office.	65	.....	...	Inspecting offices.	
	Maung Pu, Myoôk and Subdivisional Officer, Shwegyin.	160	.....	27	Grazing grounds and lands applied for remission, checking revenue rolls, and testing thugyis' measurements and surety bonds.	
	Maung Pe Gyi, Myoôk and Township Officer, Pyuntaza.	365	.....	183	Collecting revenue, helping ywathugyis and thugyis in collection, testing capitation-tax and revenue rolls.	
	Maung Mo, Myoôk and Township Officer, Kyaukkyi.	365	.....	93	Collection of revenue and checking measurements and testing capitation-tax rolls and surety bonds.	
	Maung Po Yin, Myoôk and Township Officer, Bilin.	365	.....	59	Checked capitation-tax and revenue rolls, supervision of ywathugyis' collection, and miscellaneous revenue work.	
	Maung Po Aung, Myoôk and Township Officer, Kyaikto.	365	.....	71	Examining ywathugyis' securities and fishery securities, checking capitation and land revenue rolls, collecting capitation-tax, inspecting lands applied for, checking salt and net licenses, helping taikthugyis and ywathugyis in revenue collections, inspecting Wimpadaw and Sittang bazaars for repairs, examining births and deaths registers.	
	Maung Po Thaw, Myoôk and Township Officer, Shwegyin.	365	.....	...	.....	
	Maung Ba Thein, Myoôk and Akunwun.	365	.....	...	.....	
Salween.	Maung Lu Yin, Myoôk ...	365	Did good work ...	26	Checking district surveyor's measurements and capitation-tax rolls of 18 villages.	
	Mr. W. N. Baines, Deputy Commissioner.	236	.....	29	Inspection of police guards at Kawkareik, Kadampti and Pawata, and investigating robbery cases at Kadampti.	
	Mr. J. C. Fanshawe, Deputy Commissioner.	129	.....	47	Inspection of guards at Kawkareik, Dagwin, Pawata, and Kadampti.	
	Colonel H. R. Spearman, I.S.C., Commissioner, Tenasserim Division.	365	.....	147	.....	

FORM No. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions).*

Division.	District.	Year.	Area of paddy land on which revenue is payable.	Amount of revenue demand on paddy land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of land rate in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of lots or houses.
ARAKAN	Akyab ...	1891-92 ...	506,331	9,28,654	4,920	9,840	4,920	75,410	88,410	591,581	10,21,984	87,515	3,53,325	4,186
		1892-93 ...	494,423	9,29,477	4,612	9,224	4,612	98,931	1,05,925	602,578	10,40,014	89,597	3,61,196	4,136
		Increase ...	...	823	...	...	...	23,521	17,515	10,997	18,030	2,082	7,871	...
		Decrease ...	11,908	...	308	616	308	...	...	...	...	...	...	50
	Northern Arakan	1891-92 ...	...	...	3,735	7,470	3,735	2,000	...	9,470	3,735	3,621*	3,621(a)	...
		1892-93 ...	...	...	4,086	8,172	4,086	2,000	...	10,172	4,086	3,869	3,869(a)	...
		Increase ...	...	...	351	702	351	...	...	702	351	248	248	...
		Decrease ...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	1891-92 ...	100,614	1,44,264	4,597	9,194	4,597	9,265	13,897	119,073	1,62,758	37,002	1,60,947	727
		1892-23 ...	101,494	1,45,855	4,535	9,070	4,535	9,319	13,990	119,883	1,64,380	39,226	1,66,316	663
		Increase ...	880	1,591	...	...	...	54	93	810	1,622	2,224	5,369	...
		Decrease ...	...	...	62	124	62	...	...	...	...	...	...	64
	Sandoway ...	1891-92 ...	40,454	56,035	3,043	6,086	3,043	9,465	14,504	56,005	73,582	16,979	60,957	...
		1892-93 ...	41,435	57,841	3,395	6,790	3,395	4,875	7,784	53,100	69,020	17,847	64,167	...
		Increase ...	981	1,806	352	704	352	...	...	...	...	868	3,210	...
		Decrease ...	...	...	...	...	...	4,590	6,720	2,905	4,562	...	...	...
	Total Arakan ...	1891-92 ...	647,399	11,28,953	16,295	32,590	16,295	96,140	1,16,811	776,129	12,62,059	145,117	5,78,850	4,913
		1892-93 ...	637,352	11,33,173	16,628	33,256	16,628	115,125	1,27,699	785,733	12,77,500	150,539	5,95,548	4,799
		Increase ...	...	4,220	333	666	333	18,985	10,888	9,604	15,441	5,422	16,698	...
		Decrease ...	10,047	...	...	...	...	...	...	...	...	...	...	114

(a) Tribute. | * Revised figures.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account of land-rate in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue remitted or remission up to the 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand due on the 30th June, exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July 1892.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ARAKAN	Akyab	1891-92 ...	11,366	8,358	1,745	24	13,96,802	93,082	891	13,95,926	13,95,926(*a*)	...	
		1892-93 ...	11,334	12,818	2,950	48	14,28,360	86,235	3,269	14,24,968	14,25,231(*b*)	...	
		Increase ...	...	4,460	1,205	24	31,558	...	2,378	29,042	29,305	...	
		Decrease ...	32	...	...	...	...	6,847	...	...	...	...	
	North Arakan	1891-92 ...	...	...	...	...	7,356	735	...	7,356	7,356	...	
		1892-93 ...	...	...	...	...	7,955	464	...	7,955	7,955	...	
		Increase ...	...	...	...	...	599	...	...	599	599	...	
		Decrease ...	...	...	...	...	...	271	...	...	...	...	
	Kyaukpyu	1891-92 ...	2,024	8,490	14,175	159	3,48,553	41,534	1,294	3,47,262	3,47,262(*d*)	...	
		1892-93 ...	1,944	19,175	81,878	116	3,83,809	32,123	1,675	3,79,144	3,92,659(*e*)	...	
		Increase ...	...	10,685	17,703	...	35,256	...	381	31,882	45,397	...	
		Decrease ...	80	...	...	43	...	9,411	...	...	...	...	
	Sandoway	1891-92 ...	...	3,707	6,210	240	1,44,696	12,917	810	1,43,886	1,43,886	...	
		1892-93 ...	...	3,401	7,790	264	1,44,702	12,761	930	1,43,609	1,43,609	163	
		Increase ...	...	...	1,580	24	6	...	120	...	...	163	
		Decrease ...	...	246	...	...	...	156	...	277	277	...	
	Total Arakan	1891-92 ...	13,390	20,555	22,130	423	18,97,407	1,48,268	2,995	18,94,430	18,94,430(*f*)	...	
		1892-93 ...	13,278	35,454	42,618	428	19,64,826	1,31,583	5,874	19,55,676	19,69,454(*g*)	163	
		Increase ...	...	14,899	20,488	5	67,419	...	2,879	61,246	75,024	163	
		Decrease ...	112	...	...	...	...	16,685	...	...	...	...	

(*a*) Includes Rs. 15 paid in excess.
(*b*) Includes Rs. 140 excess collections.
(*d*) Includes Rs. 3 paid in excess.
(*e*) Includes Rs. 10,525 supplementary assessment.
(*f*) Includes Rs. 18 paid in excess.
(*g*) Includes Rs. 140 excess collections.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on the area of paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand is assessed in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of lots or houses.
IRRAWADDY.	Thôngwa	1891-92	527,871	11,70,420	...	...	...	56,440	1,29,263	584,311	12,99,692	96,835	4,15,135	...
		1892-93	650,267	14,80,965	...	...	...	59,270	1,43,964	709,537	16,24,929	103,763	4,37,993	...
		Increase	122,396	3,10,536	...	...	...	2,830	14,701	125,226	3,25,237	6,928	24,858	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...
	Bassein	1891-92	605,428	8,69,263	1,180	2,360	1,777	27,541	64,374	635,329	9,35,235*	78,694	3,48,515	3,479
		1892-93	638,421	9,25,132	1,032	2,064	1,546	27,873	65,380	668,358	9,90,680(a)	81,578	3,59,783	3,456
		Increase	32,993	55,929	...	...	...	332	1,009	33,029	55,451	2,884	11,268	...
		Decrease	...	...	148	296	231	...	...	...	...	...	...	23
	Henzada	1891-92	373,835	6,35,934	1,036	2,072	1,601	32,038	73,839	408,945	7,13,364	90,477	4,03,387	...
		1892-93	336,926	6,54,210	1,133	2,266	1,726	53,044	99,023(b)	436,206	7,54,959(b)	92,709	4,11,878	...
		Increase	7,091	18,286	97	194	125	19,976	23,184	27,261	41,595	2,232	8,491	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...
	Thayetmyo	1891-92	70,129	56,913	12,412	24,824	18,618	28,038	34,080	122,991	1,10,511	38,783	1,31,622	2,278
		1892-93	74,230	67,617	12,011	24,022	18,017	22,166	28,880	120,418	1,14,514	37,042	1,27,905	2,297
		Increase	4,101	10,794	...	...	...	...	...	2,573	4,003	...	...	19
		Decrease	...	...	401	802	601	5,872	6,100	...	...	1,741	5,717	...
	Total Irrawaddy	1891-92	1,577,263	27,32,469	14,628	29,256	21,996	145,057	3,04,453	1,751,576	30,58,802*	304,789	12,98,669	5,757
		1892-93	1,743,844	31,27,924	14,176	28,352	21,289	162,323	3,37,247(c)	1,934,519	34,85,088(c)	315,092	13,37,559	5,753
		Increase	166,581	3,95,455	...	...	...	17,266	32,794	182,943	4,26,286	10,303	38,890	...
		Decrease	...	...	452	904	707	...	...	...	...	...	...	4

* Revised figures excluding Rs. 116 collected after 31st March 1892.

(a) Excludes Rs. 1,372 on account of survey corrections.

(b) Includes Rs. 198 ground rent.

(c) Excludes Rs. 1,372 survey corrections and includes Rs. 198 ground rent.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account of land-rate in lieu of capitation-tax.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to 30th June	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand due on 30th June exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRAWADDY—*concluded.*	Thôngwa	1891-92	...	8,74,069	2,100	552	25,89,548	1,04,386	2,313	25,85,865	25,87,235	...	
		1892-93	...	8,93,191	1,000	331	29,57,444	1,20,739	4,236	29,53,208	29,53,208	...	
		Increase ...	...	19,122	...	...	3,67,896	16,353	...	3,67,343	3,65,973	...	
		Decrease ...	...	...	1,100	221	...	...	1,923	...	...	...	
	Bassein.	1891-92	16,687	1,77,700	53,406	885	15,32,438*	1,07,976	373	15,32,065*	15,32,065*	...	
		1892-93	15,217	1,78,846	50,214	988	15,95,734	95,517	633	15,95,081	15,95,081	...	
		Increase ...	...	1,146	...	103	63,296	...	280	63,016	63,016	...	
		Decrease ...	1,470	...	3,192	...	...	12,459	...	...	...	...	
	Henzada	1891-92	...	95,371	50	...	12,12,172	69,113	2,377	12,09,795	12,09,795	...	
		1892-93	...	1,24,970	...	...	12,91,807(a)	72,005	239	12,91,568	12,91,568	...	
		Increase ...	...	29,599	...	...	79,635	2,892	...	81,773	81,773	...	
		Decrease ...	...	...	50	...	...	...	2,138	...	...	...	
	Thayetmyo	1891-92	8,678	2,908	...	2,028	2,57,747	23,477	7,660	2,49,369	2,50,087	...	
		1892-93	9,275	2,695	...	9,172	2,63,561	23,714	1,688	2,52,008	2,61,358	515	
		Increase ...	597	...	...	7,144	5,814	237	...	2,439	11,277	515	
		Decrease ...	...	213	...	...	...	...	5,972	...	...	...	
	Total Irrawaddy	1891-92	25,365	11,50,048	55,556	3,465	55,91,905*	3,04,952	12,723	55,77,294*	55,79,182*	...	
		1892-93	24,492	11,99,702	51,214	10,491	61,08,546.	3,11,975.	6,816	60,91,865	61,01,215	515	
		Increase ...	...	49,654	...	7,026	5,16,641	7,023	...	5,14,571	5,22,033	515	
		Decrease ...	873	...	4,342	...	...	...	5,907	...	...	...	

* Revised figures, excluding Rs. 116 collected after 31st March 1892.

(a) Includes Rs. 198 ground rent.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue demand on account of land-rate is in lieu of capitation-tax is levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of lots or houses.
PEGU ...	Rangoon Town ...	1891-92 ...	1,134	2,324	...	...	...	2,832	9,707(a)	3,966	22,031	...	...	720
		1892-93 ...	1,103	2,258	...	...	...	2,880	8,636	3,983	10,894	...	...	628
		Increase ...	...	...	...	...	...	48	...	17	...	...	...	...
		Decrease ...	31	66	...	...	...	...	1,071	...	1,137	...	...	92
	Hanthawaddy ...	1891-92 ...	485,795	10,28,749	...	...	...	42,344	97,479	528,139	11,26,228	61,443	2,56,413	...
		1892-93 ...	502,174	10,84,131	...	...	...	48,297	1,04,836	550,471	11,88,967	62,545	2,62,245	...
		Increase ...	16,379	55,382	...	...	...	5,953	7,357	22,332	62,739	1,102	5,832	...
		Decrease ...	...	...	...	...	...	...	...	...	...	...	...	...
	Pegu ...	1891-92 ...	774,380	1,442,744	290	580	493	34,116	45,067(b)	809,076	14,88,304	72,425	2,90,855	...
		1892-93 ...	803,548	17,43,639	239	478	358	51,540	96,715(c)	855,566	18,40,712(c)	74,711	2,99,826	...
		Increase ...	29,168	3,00,895	...	...	...	17,424	51,648	46,490	3,52,408	2,286	8,971	...
		Decrease ...	...	...	51	102	135	...	...	...	...	...	...	...
	Tharrawaddy ...	1891-92 ...	328,944	5,35,994	871	1,742	1,306	24,823	46,724	355,509	5,84,024	71,423	3,18,507	...
		1892-93 ...	336,595	5,84,892	1,268	2,536	1,902	24,685	48,543	363,816	6,35,337	75,262	3,32,382	...
		Increase ...	7,651	48,898	397	794	596	...	1,819	8,307	51,313	3,839	13,875	...
		Decrease ...	...	...	...	...	...	138	...	...	...	...	...	...
	Prome ...	1891-92 ...	272,112	2,51,588	4,315	11,420	9,081	34,033	67,603	317,565	3,28,272	73,017	2,98,967	4,876
		1892-93 ...	271,789	2,59,184	893	15,037	10,915	26,081	57,567	312,907	3,27,665	69,127	2,84,444	4,482
		Increase ...	...	7,596	...	3,617	1,834	...	...	...	...	...	...	...
		Decrease ...	323	...	3,422	...	...	7,952	10,036	4,658	606	3,890	14,523	394
	Total Pegu ...	1891-92 ...	1,862,365	32,61,399	5,476	13,742	10,880	138,148	2,65,580	2,014,255	35,33,859	278,308	1,164,742	5,596
		1892-93 ...	1,915,209	36,74,104	2,400	18,051	13,175	153,483	3,16,297(c)	2,086,743	40,03,570(c)	281,645	1,178,897	5,110
		Increase ...	52,844	4,12,705	...	4,309	2,295	15,335	49,717	72,488	4,64,717	3,337	14,155	...
		Decrease ...	...	...	3,076	...	...	...	...	...	...	...	...	486

(a) Includes Rs. 1,200 rent of jail saw-mill. | (b) Includes Rs. 124 supplementary assessment. | (c) Includes Rs. 51,647 supplementary assessment.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Amount of demand on account of land revenue in lieu of capitation tax.	Total revenue demand of districts.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to the 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand actually realized up to the 30th June.	Balance of revenue demand still outstanding on the 30th June, exclusive of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	16	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu	Rangoon Town	1891-92	3,036	405	...	...	15,472	1,511	66	15,031	15,406	...	
		1892-93	3,253	365	...	...	14,512	1,357	...	14,512	14,512	...	
		Increase	217	...	...	...	...	46	...	...	...	...	
		Decrease	...	40	...	...	960	...	66	509	894	...	
	Hanthawaddy	1891-92	...	95,585	8,350	...	14,87,576	90,896	11,667	14,69,140	14,78,429(a)	...	
		1892-93	...	98,070	4,350	...	15,53,632	75,602	1,430	15,17,830	15,51,725	477	
		Increase	...	1,485	...	...	66,056	...	...	48,690	73,296	477	
		Decrease	...	...	4,000	...	...	15,294	10,237	...	...	...	
	Pegu	1891-92	...	64,930(b)	520(c)	...	18,44,609	1,15,333	4,855	18,39,500	18,39,754	...	
		1892-93	...	57,654(d)	400(c)	...	21,08,592	1,12,954	1,071	21,45,424	21,62,087	35,434	
		Increase	...	...	...	...	3,53,983	...	...	3,05,924	3,22,333	35,434	
		Decrease	...	7,276	120	...	...	2,379	3,784	...	...	...	
	Tharrawaddy	1891-92	...	84,363	...	80	9,86,974	58,731	12,975	9,71,425(f)	9,74,425	1,076(g)	
		1892-93	...	83,957	...	...	10,51,676	59,258	6,218	10,51,856(h)	10,54,976(i)	...	
		Increase	...	...	...	...	64,702	527	...	80,431	80,551	...	
		Decrease	...	486	...	80	...	...	6,757	...	...	1,076	
	Prome	1891-92	18,386	30,490	...	123	6,76,238	57,000	3,888	6,67,127(j)	6,72,270	104	
		1892-93	18,302	30,976	...	44	6,61,432	48,340	6,801	6,50,508(k)	6,54,266	383	
		Increase	...	...	...	...	...	...	2,913	...	...	279	
		Decrease	84	486	...	79	14,806	8,660	...	16,619	18,004	...	
	Total Pegu	1891-92	21,422	2,76,773	8,879(c)	203	50,10,869	3,23,471(e)	33,451	49,62,213(l)	49,77,284(p)	1,180	
		1892-93	21,555	2,71,022(d)	4,750(c)	44	54,79,844	2,97,711	15,520	53,80,130(m)	54,32,566	36,294	
		Increase	133	...	...	...	4,68,975	...	...	4,17,917	4,60,282	35,114	
		Decrease	...	5,751	4,120	159	...	25,760	17,931	...	...	...	

(a) Includes Rs. 2,225 salt revenue collected after close of the year and Rs. 295 supplementary assessment.
(b) Includes Rs. 90 supplementary assessment.
(c) Includes Rs. 40 supplementary assessment.
(d) Includes Rs. 504 assessments made after 31st March.
(e) Includes Rs. 2,107 supplementary assessment.
(f) Includes Rs. 29 excess collections.
(g) Excludes Rs. 1,527 on account of kaing cultivation.
(h) Includes Rs. 6,407 excess collections.
(i) Includes Rs. 24 excess collections.
(j) Includes Rs. 18 excess collections.
(k) Includes Rs. 53 excess collections.
(l) Includes Rs. 6,429 excess collections.
(m) Includes Rs. 2,573 excess collections.

FORM. NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—continued.

Division.	District.	Year.	Area of paddy-land on which revenue is payable.	Amount of revenue demand on paddy-land on which revenue is payable.	Taungya or hill cultivation on which revenue is payable.	Estimated area of hill or taungya cultivation at two acres to each cultivator.	Amount of revenue demand on hill or taungya cultivation.	All other land on which revenue is payable.	Amount of revenue demand on the area of the land shown in column 9.	Total area of land on which revenue is payable.	Total revenue demand on land.	Number of persons of every kind assessed for capitation-tax.	Amount of demand from such assessed persons.	Number of lots or houses on which revenue is demand on account of land-rate in lieu of capitation-tax is levied.	Amount of demand on account of land rate in lieu of capitation-tax.
1	2.	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of lots or houses.	Rs.
TENASSERIM.	Amherst	1891-92	388,261	6,53,652*	6,105	12,212	6,106	42,014	61,062	448,487	7,57,720	75,523	3,22,116	...	...
		1892-93	408,502	7,16,264	6,140	12,280	6,140	42,716	93,659	463,408	8,16,063	79,180	3,32,402*	...	...
		Increase	20,241	62,612	34	68	34	702	1,697	21,011	64,343	3,657	10,286	...	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tavoy	1891-92	56,385	88,409	4,240	8,480	4,240	20,378	43,599	85,243	1,36,248	20,410	64,762	...	...
		1892-93	57,096	90,236	3,408	6,816	3,408	20,564	43,767	84,476	1,37,411	20,741	65,377	...	...
		Increase	711	1,827	...	...	...	186	168	...	1,163	331	615	...	...
		Decrease	...	...	832	1,664	832	...	...	767	...	...	...	...	...
	Mergui	1891-92	41,099	68,020	3,306	6,612	3,306	11,541	27,425	59,252	98,751	16,545	41,750	...	...
		1892-93	43,215	70,334	3,213	6,426	3,213	11,499	27,754	60,140	1,01,301	17,158	43,205	...	...
		Increase	1,116	2,314	...	...	...	...	329	888	2,559	613	1,455	...	...
		Decrease	...	...	93	186	93	42	...	...	...	...	...	...	...
	Toungoo	1891-92	76,431	80,523	3,147	6,294	3,147	6,277	10,123	89,002	93,703	27,743	93,418	2,575	10,671
		1892-93	80,801	86,094	2,883	5,766	2,883	6,465	4,383	89,032	93,360	28,459	1,19,738	2,551	10,871
		Increase	4,370	5,571	...	...	...	...	...	30	...	716	24,320	...	200
		Decrease	...	...	264	528	264	3,812	5,740	...	433	...	...	24	...
	Shwegyin	1891-92	184,134	270,815	6,631	13,262	6,631	22,601	39,232	219,997	3,16,678	41,041	1,51,222	...	...
		1892-93	202,383	3,01,544	6,696	13,392	6,695	23,193	39,891	238,968	3,48,131	44,629	1,65,378	...	...
		Increase	18,249	30,729	65	130	65	592	659	18,971	31,453	3,588	14,156	...	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...	...
	Salween	1891-92	4,075	5,007	4,662	9,324	4,662	1,543	3,086	14,942	12,755	7,257	12,843	...	...
		1892-93	4,442	5,300	5,360	10,720	5,360	1,529	3,200	16,791	13,920	7,390	13,151	...	...
		Increase	367	293	698	1,396	698	86	174	1,849	1,165	133	308	...	...
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Tenasserim	1891-92	730,385	11,66,426	28,092	56,184	28,092	104,354	2,15,427	916,923	14,09,945	188,519	6,86,111	2,575	10,671
		1892-93	795,439	13,69,772	27,700	55,400	27,700	102,066	2,12,714	952,905	15,10,189	197,557	7,37,251	*2,551	10,871
		Increase	45,054	1,03,346	...	...	...	...	...	41,982	1,00,241	9,038	51,140	...	200
		Decrease	...	...	392	784	392	2,288	2,713	...	...	...	...	24	...
	GRAND TOTAL	1891-92	4,837,412	82,89,247	64,491	131,772	77,263	483,699	9,03,271(a)	5,452,883	92,69,665*	916,733*	37,28,372	18,841	70,848
		1892-93	5,091,824	92,04,973	60,904	135,059	78,792	532,997	9,93,957(b)	5,759,900	1,02,76,350 (c)	944,833	38,49,255	18,213	70,196
	LOWER BURMA														
		Increase	254,432	9,15,726	...	3,287	1,529	49,298	90,686	307,017	10,06,685	28,100	1,20,883	...	...
		Decrease	...	...	3,587	...	...	...	...	...	...	...	...	628	652

(a) Includes Rs. 1,200 rent of Jail Saw-mill, Rs. 124 supplementary assessment, and Rs. 198 ground rent.
(b) Includes Rs. 51,647 supplementary assessment and Rs. 198 ground rent.
(c) Includes Rs. 51,647 supplementary assessment, Rs. 198 ground rent; and excluding Rs. 1,372 for survey corrections.
* Revised figures, excluding Rs. 116 collected after 31st March 1892.

FORM NO. XXXVIII.—*Comparative Statement of the amount of demand of Land and other Revenue to which this Report refers for the year 1892-93 (omitting fractions)*—concluded.

Division.	District.	Year.	Total revenue demand on fisheries.	Salt excise revenue demand.	Demand on minor forest produce collected by Revenue Officers.	Grand total of revenue demand.	Amount of commission paid to thugyis on collection of revenue.	Total amount of revenue recommended for remission up to the 30th June.	Amount of revenue demand actually realized up to the 31st March.	Amount of revenue demand remaining unrealized up to the 30th June.	Balance of revenue demand due on 30th June net of remissions recommended in column 22.	Remarks and explanation of any balance due on 1st July.
1	2	3	17	18	19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TENASSERIM.	Amherst	1891-92	30,501	45,458	2,361	12,52,356	1,23,398	6,265	11,46,069	11,48,319 (a)	12,26,398 (b)	
		1892-93	27,608	49,262	2,859	12,28,194	79,269	1,964	12,24,650	12,26,398 (b)	...	
		Increase	...	3,804	298	75,838	...	...	78,581	79,979	...	
		Decrease	2,893	...	...	...	44,027	4,301	...	...	...	
	Tavoy	1891-92	8,191	29,950	1,350	2,40,501	28,082	695	2,39,255	2,40,902 (c)	...	
		1892-93	7,310	23,800	1,008	2,34,996	17,565	2,922	2,32,074	2,33,534 (d)	...	
		Increase	...	...	...	...	...	2,227	...	...	...	
		Decrease	881	6,060	342	5,505	10,517	...	7,181	8,368	...	
	Mergui	1891-92	26,445	500	26,105	1,93,551	11,546	537	1,90,361	1,94,774 (e)	10	
		1892-93	39,923	800	13,690	1,98,919	14,032	324	1,98,595	1,98,595	...	
		Increase	13,478	300	...	5,368	2,486	...	8,234	3,821	...	
		Decrease	...	...	12,415	...	...	213	...	...	10	
	Toungoo	1891-92	17,979	...	243	2,16,009	14,155	558	2,15,451	2,15,451	...	
		1892-93	19,935	...	84	2,41,988	16,961	632	2,41,356	2,41,356	...	
		Increase	2,056	...	...	25,979	2,803	74	25,905	25,905	...	
		Decrease	...	...	164	...	...	...	...	...	...	
	Shwegyin	1891-92	92,059	3,690	545	5,64,494	43,662	1,177	5,52,792	5,63,071 (f)	101	
		1892-93	91,891	4,235	540	6,09,526	29,661	521	6,09,054	6,09,302 (g)	...	
		Increase	...	545	...	45,381	...	...	56,262	46,231	...	
		Decrease	768	...	5	...	13,001	656	...	...	101	
	Salween	1891-92	140	...	14	25,752	2,765	59	25,693	25,693	...	
		1892-93	140	...	...	27,211	2,881	57	26,901	27,154	...	
		Increase	...	...	...	1,459	116	...	1,208	1,461	...	
		Decrease	...	...	14	...	...	2	...	...	...	
	Total Tenasserim	1891-92	1,75,215	79,598	30,823	23,92,363	2,22,509	9,291	23,69,621	23,86,210 (h)	111	
		1892-93	1,86,267	78,187	18,181	25,40,883	1,60,369	6,426	25,32,630	25,35,239 (i)	...	
		Increase	10,992	...	...	1,48,520	...	...	1,63,009	1,49,029	...	
		Decrease	...	1,411	12,642	...	62,140	2,871	...	...	111	
	GRAND TOTAL LOWER BURMA.	1891-92	16,22,591 (j)	1,56,154 (k)	38,914	148,92,544*	9,99,200	58,462	148,03,558*	148,37,106 (l)	1,291 (m)	
		1892-93	16,92,385 (n)	1,76,769	29,144	160,94,099	9,01,638.	31,630	159,60,301	160,43,474	36,972	
		Increase	69,794	10,615	...	12,01,555	...	...	11,56,743	12,06,368	35,681	
		Decrease	...	...	5,770	...	97,562	23,832	...	...	...	

* Revised figures, excluding Rs. 136 collected after 31st March 1893.

(a) Includes Rs. 228 excess collections.
(b) Includes Rs. 58 supplementary assessment and Rs. 10 excess collections.
(c) Includes Rs. 1,096 on account of subsequent assessment.
(d) Includes Rs. 460 supplementary assessment.
(e) Includes Rs. 4,770 on account of subsequent assessment.
(f) Includes Rs. 255 on account of subsequent assessment.
(g) Includes Rs. 248 on account of subsequent assessment.
(h) Includes Rs. 3,240 on account of subsequent assessment.
(i) Includes Rs. 766 on account of subsequent assessment and Rs. 10 excess collections.
(j) Includes Rs. 90 on account of subsequent assessment.
(k) Includes Rs. 40 on account of subsequent assessment.
(l) Includes Rs. 5,840 on account of subsequent assessment.
(m) Excludes Rs. 1,527 on account of kaing cultivation.
(n) Includes Rs. 504 assessments made after 31st March 1893.

FORM NO. I.—*Demand, Collections, Remissions and Balances of Thathameda for the year 1892-93 as compared with 1891-92.*

Division.	District.	Number of thugyis' circles.	Demand. 1891-92.	Demand. 1892-93.	Demand. Arrears of previous years.	Demand. Total demand for 1892-93.	Collections. 1891-92.	Collections. 1892-93.	Collections. Arrears of previous years.	Collections. Total collections for 1892-93.	Remissions. 1891-92.	Remissions. 1892-93.	Remissions. Previous years.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	248	2,75,212	2,76,315(a)	832	2,77,145	2,74,340	2,74,951	619	2,75,570	40	271	213
	Bhamo	271	94,570*	96,595	826*	97,421	92,708**	95,671	416	96,087	1,036*	305	410
	Katha	211	3,03,160	3,86,315	18,544(b)	3,04,759	2,86,647	2,73,342	15,939	2,89,281	320	...	2,545
	Shwebo	289	2,93,776*	1,16,934	16,061*	1,32,995	2,03,983	1,15,247	3,488	1,18,735	73,732	...	12,773
	Ruby Mines	106	36,690	45,865	981	46,846	35,577	44,784	804	45,588	132	...	177
	Total	1,116	10,03,408	8,21,022	37,244	8,58,266	8,93,255	8,03,995	21,066	8,25,061	75,260	576	16,118
CENTRAL	Ye-u	242	78,826(c)	2,02,321	5,078*	2,08,299	72,002*	1,06,806(d)	5,078	2,02,784	846*	...	...
	Sagaing	199	4,53,499	4,94,912	1,998(e)	4,96,910	4,53,256	4,91,759	1,325	4,93,084	...	...	573
	Lower Chindwin	251	3,12,728	4,34,127	7,989	4,42,116	3,05,538(f)	4,22,943(g)	2,781	4,25,724	...	11,539	5,208
	Upper Chindwin	323	7,23,384	2,44,734(h)	5,829(j)	2,50,563	2,06,892	2,43,596	5,183	2,48,779	13,917	107	532
	Total	1,015	10,68,437	13,76,094	21,794	13,97,888	10,37,488	13,55,104	15,267	13,70,371	13,763	11,646	6413
SOUTHERN	Myingyan	301	4,23,903(k)	4,90,786	4,36,491(k)	6,27,277	2,87,417	4,41,919	25,125	4,67,044	...	31,351	1,12,366
	Pakokku	442	6,03,770	6,30,070	11,831	6,41,901	5,93,339	5 74,065	3,674(l)	5,77,739	...	...	9,917
	Minbu	218	3,81,702	3,87,359	36,953(m)	4,24,312	2,45,450	3,61,348	24,562	3,85,910	19,736	12,391	39,132
	Magwe	274	3,87,666	3,76,449	86,839(n)	4,63,308	2,31,460	3,46,685	47,911(n)	3,94,596	73,281	786	
	Total	1,235	17,98,446	18,74,664	2,72,134	21,46,798	14,57,666	17,27,017	1,01,272	18,28,289	72,281	51,873	1,73,006
IRRAWADDY	Thayetmyo	31†	89,374	98,284	...	98,284	88,091	90,425	...	90,425	383	...	...
EASTERN	Kyauksè	431	1,74,770	1,83,360	...	1,83,360	1,71,770	1,80,815	...	1,80,815	...	...	...
	Meiktila	234	1,01,728	1,41,454	3,914	1,45,368	97,864	1,37,589	3,736	1,41,325	...	152	158
	Yamèthin	169	1,45,828	1,60,917(f)	10,427	1,71,344	1,35,391	1,53,052	5,580	1,58,651	...	131	4,531
	Pyinmana	202	89,549	97,506	6,202	1,03,708	83,310	92,980	4,905	97,885	37	87	1,297
	Total	1,036	5,08,915	5,83,237	20,543	6,03,780	4,88,335	5,64,446	14,256	5,78,696	37	370	5,986
	GRAND TOTAL UPPER BURMA	4,433	44,68,580*	47,53,301(q)	3,51,715	51,05,016	39,65,735(f)	45,40,987(g)	1,51,855(t)	40,92,842	4,61,724	64,465	2,01,523

* Revised figures.
† Excludes 6 circles subdivided into Ywathugyiships.
(a) Includes Rs. 93 assessed after 31st March 1893.
(b) Includes Rs. 2,351 supplementary demand.
(c) Includes Rs. 186 supplementary demand.
(d) Excludes Rs. 4,868 paid in excess.
(e) Includes Rs. 1,755 supplementary assessment.
(f) Includes Rs. 709 excess collections.
(r) Includes Rs. 3,171 supplementary demand.
(g) Includes Rs. 355 excess collections.
(h) Includes Rs. 380, supplementary demand.
(j) Includes Rs. 2,054 supplementary assessments.
(k) Includes Rs. 779 supplementary assessment.
(t) Includes Rs. 2,813 excess collections.
(l) Includes Rs. 1,783 excess collections.
(m) Includes Rs. 701 supplementary demand.
(n) Includes Rs. 2,934 supplementary demand.
(p) Includes Rs. 1,090 excess collections which were refunded.

FORM NO. I.—*Demand, Collections, Remissions and Balances of Thathameda for the year 1892-93 as compared with 1891-92*—concluded.

Division.	District.	Net Balances.				Distribution of balances, 1892-93.		Percentages, 1892-93.					Remarks.
		1891-92.	1892-93.	Arrears of previous years.	Total net balance for 1892-93.	Doubtful and irrecoverable.	In process of recovery.	Collections, column 11 on demand (column 7).	Remissions (columns 13 and 14) on demand (column 7).	Total uncollected balances (column 18) on demand (column 7).	Doubtful and irrecoverable balances (column 19) on demand (column 7).	Recoverable balances (column 20) on demand (column 7).	
1	2	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NORTHERN	Mandalay	832	1,091(*a*)	...	1,091*a*	...	1,091 *a*	99·43	0·17	0·40	...	0·40	
	Bhamo	826*	619	...	619	524	95	98·63	0·73	0·64	0·54	0·10	
	Katha	16,193	12,873	60	12,933	1,800	11,133	91·92	0·84	4·24	0·89	3·65	
	Shweho	16,061*	787	...	787	402	385	89·74	9·67	0·59	0·30	0·29	
	Ruby Mines	981	1,081	...	1,081	110	971	97·81	0·38	2·31	0·23	2·07	
	Total	34,893	16,451	60	16,511	2,836	13,675	96·13	1·95	1·92	0·33	1·59	
CENTRAL	Ye-u	5,078*	5,515	...	5,515	5,515	...	97·35	...	2·65	2·65	...	
	Sagaing	243	3,153	...	3,153	3,153	...	99·23	0·74	0·63	0·63	...	
	Lower Chindwin	7,989	...	...	...	...	...	96·29	3·79	...	...	...	
	Upper Chindwin	3,775	1,931	114	1,145	372	773	99·29	0·26	0·45	0·15	0·30	
	Total	17,985	9,699	114	9,813	9,040	773	98·03	1·29	0·70	0·65	0·06	
SOUTHERN	Myingyan	1,36,493(*b*)	17,516	...	17,516	10,330	7,186	74·45	23·75	2·79	1·65	1·14	
	Pakokku	11,831	46,605	23	46,928	9,800	36,228	91·43	1·57	7·28	1·55	5·73	
	Minbu	36,752	3,275	...	3,275	1,000	2,275	91·66	7·57	0·77	0·24	0·53	
	Magwe	83,925	28,978	646	29,624	10,000	19,624	85·17	8·66	6·39	2·16	4·23	
	Total	2,68,499	95,774	669	96,443	31,130	65,313	85·16	10·48	4·49	1·45	3·04	
IRRAWADDY ...	Thayetmyo	...	7,859	...	7,859	105	7,754	92·00	...	8·00	0·11	7·89	
EASTERN	Kyaukse	...	2,545	...	2,545	2,545	...	98·61	...	1·39	1·39	...	
	Meiktila	3,914	3,713	...	3,713	2,213	1,500	97·23	0·21	2·56	1·52	1·04	
	Yamethin	10,427	7,724	307	8,031	2,317	5,714	92·59	2·72	4·69	1·35	3·34	
	Pyinmana	6,202	4,439	...	4,439	2,400	2,039	94·39	1·33	4·28	2·31	1·97	
	Total	20,543	18,421	307	18,728	9,475	9,253	96·85	1·05	3·10	1·57	1·53	
	GRAND TOTAL UPPER BURMA	3,42,920	1,48,204(*a*)	1,150	1,49,354	5,2586	96,768	91·93	5·21	2·93	1·03	1·90	

* Revised figures. | (*a*) Includes Rs. 93 assessed after 31st March 1893. | (*b*) Includes Rs. 779 supplementary assessment.

FORM No. II.—*Demand, Collections, Remissions and Balances of Revenue from State Lands for the year 1892-93 as compared with 1891-92.*

Division.	District.	Demand.				Collections.				Remissions.		
		1891-92.	1892-93.	Arrears of previous years.	Total demand for 1892-93.	1891-92.	1892-93.	Arrears of previous years.	Total collections for 1892-93.	1891-92.	1892-93.	Previous years.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	1,86,133	1,69,894 (a)	47,817	3,17,711	1,38,316	1,04,106	47,563	1,51,669	.....	.....	254
	Bhamo	18,475 (b)	14,804	415	15,219	18,960 (b)	14,772	415	15,187	.....	27	.....
	Katha	89,021	1,63,618	31,381 (c)	1,96,999	65,740	1,20,727	28,725	1,49,452	196	.....	2,279
	Shwebo	5,732	7,994	3,126	10,220	2,606	6,397	2,524	8,921	.....	.....	602
	Ruby Mines	11,006	20,115	746	20,861	9,914	16,899	609	17,508	346	.....	137
	Total ...	3,10,367	3,77,525	83,485	4,61,010	2,34,645	2,62,901	79,836	3,42,737	542	27	3,272
CENTRAL	Yeu	28 (d)	5,082	17 (d)	5,099	11	5,082	17	5,099	.....	.....	.....
	Sagaing	1,02,690	92,448	6,615	99,063	96,075	87,722	6,615	94,337	.....	.....	.....
	Lower Chindwin	3,077	6,717	.....	6,717	3,077	6,717	.....	6,717	.....	.....	.....
	Upper Chindwin	11,015	39,767	6,049	45,816	4,966	17,906	6,043	23,949	.....	.....	6
	Total ...	1,16,810	1,44,014	12,681	1,56,695	1,04,129	1,17,427	12,675	1,30,102	.....	.....	6
SOUTHERN	Myingyan	18,930 (e)	33,771	1,565 (e)	35,336	15,540	31,964	1,565	33,529	925	1,692	.....
	Pakôkku	76,850 (b)	90,888	44 (f)	90,932	76,850	90,888	44	90,932	.....	.....	.....
	Minbu	34,416	64,851	9,111	73,962	25,305	53,914	8,859	62,773	.....	54	252
	Magwe	14,428	15,498	1,425 (g)	16,923	13,865	15,300	1,309	16,609	563	198	116
	Total ...	1,43,724	2,05,008	12,145	2,17,153	1,31,560	1,92,066	11,777	2,03,843	1,488	1,924	368
IRRAWADDY ...	Thayetmyo	74	.....	.....	.....	74	.....	.....	.....	.....	.....	.....
EASTERN	Kyaukse	3,87,689	4,53,110	2,030	4,55,140	3,80,583	4,37,163	.....	4,37,163	5,076	1,048	3,030
	Meiktila	17,765	6,979	4,374	11,853	12,873	6,585	4,599	11,184	18	383	275
	Yamèthin	7,641	5,434	183	5,617	7,458	5,336	183	5,519	.....	.....	.....
	Pyinmana	14,966	23,005	14,099	37,104	867	13,213	7,660	19,873	.....	.....	6,439
	Total ...	4,28,061	4,88,528	21,186	5,09,734	4,01,781	4,61,297	12,442	4,73,739	5,094	1,431	8,744
	GRAND TOTAL UPPER BURMA ...	9,99,036(b)	12,15,095 (a)	1,29,497	13,44,592	8,72,189	10,33,691	1,16,730	11,50,421	7,124	3,382	12,390

(a) Includes Rs. 13,238 assessed after 31st March 1893.
(b) Revised figures.
(c) Includes Rs. 8,305, supplementary assessment.
(d) Includes Rs. 7, supplementary demand.
(e) Includes Rs. 12, supplementary assessment.
(f) Supplementary assessment.
(g) Supplementary demand.

FORM No. II.—*Demand, Collections, and Balances of Revenue from State Lands for the year 1892-93 as compared with 1891-92*—concluded.

Division.	District.	Net balances.				Distribution of balances, 1892-93.		Percentages, 1892-93.				
		1891-92.	1892-93.	Arrears of previous years.	Total net balances for 1892-93.	Doubtful and irrecoverable.	In process of recovery.	Collections (column 10) on demand (column 6).	Remissions (columns 12 and 13) on demand (column 6).	Total uncollected balances (column 17) on demand (column 6).	Doubtful and irrecoverable balances (column 18) on demand (column 6).	Recoverable balances (column 19) on demand (column 6).
1	2	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern	Mandalay	47,817	65,788 (a)	.....	65,788 (a)	.....	65,788 (a)	69·67	0·12	30·22	.....	30·22
	Bhamo	415	5	.....	5	.....	5	99·79	0·18	0·03	.....	0·03
	Katha	23,976	44,891	377	45,268	3,500	42,768	75·86	1·16	22·98	1·27	21·71
	Shwebo	3,126	697	.....	697	.....	697	89·29	5·89	6·82	.....	6·82
	Ruby Mines	746	3,216	.....	3,216	561	2,655	83·93	0·66	15·42	2·69	12·72
	Total	75,180	1,14,597	377	1,14,974	3,061	1,11,913	74·34	0·72	24·94	0·66	24·28
Central	Ye-u	17 (b)	.....	.....	.....	.....	.....	100·00	.....	.....	.....	.....
	Sagaing	6,615	4,726	.....	4,726	4,726	.....	95·23	.....	4·77	4·77	.....
	Lower Chindwin	.....	.....	.....	.....	.....	.....	100·00	.....	.....	.....	.....
	Upper Chindwin	6,049	21,861	.....	21,861	.....	21,861	52·27	0·01	47·71	.....	47·71
	Total	12,681	26,587	.....	26,587	4,726	21,861	83·03	.....	16·97	3·02	13·95
Southern	Myingyan	1,565 (c)	135	.....	135	.....	135	94·89	4·73	0·38	.....	0·38
	Pakokku	.....	.....	.....	.....	.....	.....	100·00	.....	.....	.....	.....
	Minbu	9,111	10,883	.....	10,883	250	10,633	84·87	0·41	14·71	0·34	14·38
	Magwe	.....	.....	.....	.....	.....	.....	98·14	1·86	.....	.....	.....
	Total	10,676	11,018	.....	11,018	250	10,768	93·87	1·06	5·07	0·11	4·96
Irrawaddy	Thayetmyo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eastern	Kyaukse	2,030	14,899	.....	14,899	14,676	223	96·05	0·68	3·27	3·22	0·05
	Meiktila	4,874	11	.....	11	5	6	94·36	5·55	0·09	0·04	0·05
	Yamethin	183	118	.....	118	34	84	97·91	.....	2·09	0·60	1·49
	Pyinmana	14,099	10,792	.....	10,792	2,000	8,792	53·56	17·35	29·09	5·39	23·70
	Total	21,186	25,820	...	25,820	16,715	9,105	92·94	2·00	5·07	3·28	1·79
	Grand Total Upper Burma	1,19,723	1,78,022 (a)	377	1,78,399 (a)	24,752	1,53,647 (a)	85·56	1·17	13·27	1·84	11·43

* Revised figures. | (a) Includes Rs. 13,238 assessed after 31st March 1893. | (b) Includes Rs. 7, supplementary demand. | (c) Includes Rs. 12, supplementary assessments.

FORM NO. III.—*Demands, Collections, Remissions and Balances of Miscellaneous Revenue for the year 1892-93 as compared with 1891-92.*

Division.	District.	Demand.			Collections.			Remissions.			Balances.		
		Current.		Arrears of previous years.	Current.		Arrears of previous years.	Current.		Arrears of previous years.	Current.		Arrears of previous years.
		1891-92.	1892-93.		1891-92.	1892-93.		1891-92.	1892-93.		1891-92.	1892-93.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NORTHERN	Mandalay	3,03,763	3,05,373	2,202	3,25,178 (a)	4,18,282 (b)	1,747	600*	736	455	2,202	815	...
	Bhamo	1,15,220*	85,522	13,125	1,01,911	85,520	13,125	190	...	...	13,125	...	...
	Katha	70,130*	1,12,102	220	70,430 (c)	1,19,928 (d)	220	*	...	...	...	220*	...
	Shwebo	49,739	43,809	7,954	41,805	42,711	4,812	...	...	3,142	7,954	1,098	...
	Ruby Mines	30,026	36,341	...	30,026	36,341	...	...	...	...	...	...	...
	Total	5,68,904	6,73,235	23,501	5,69,350 (e)	7,01,882 (f)	19,904	790	736	3,597	23,501	1,913	...
CENTRAL	Ye-u	9,675*	12,000	292	9,3[illegible]*	11,203	292	...	280	...	292	518	...
	Sagaing	98,923	1,09,398	16,102	81,635	1,06,618	13,159	1,170	298	...	16,102	2,382	2,943
	Lower Chindwin	38,476	39,883	...	37,416	39,883	...	1,060	...	...	...	...	...
	Upper Chindwin	18,566	33,263	305	18,261	33,163	305	...	...	...	305	100	...
	Total	1,65,545	1,94,444	16,699	1,46,716	1,90,866	13,756	2,230	578	...	16,699	3,000	2,943
SOUTHERN	Myingyan	87,181	70,846	...	83,474	70,846	...	3,707	...	...	...	...	...
	Pakokku	76,615	84,493	623	73,155 (g)	84,615	320	911	212	...	623	566	303
	Minbu	1,23,872	1,38,498	8,479	1,15,393	1,35,497	8,479	...	...	...	8,479	3,001	...
	Magwe	1,20,755	1,39,537	3,999(h)	1,20,261*	1,39,357	3,984	491	...	...	...	180	15
	Total	4,08,423	4,24,274	13,101	3,94,286 (g)	4,20,315	12,783	5,109	212	...	9,102	3,747	318
IRRAWADDY	Thayetmyo	4,938	8,072	...	4,938	8,072	...	...	...	...	...	...	...
EASTERN	Kyauksè	1,11,636	1,17,346	160	1,09,442	1,16,984	160	2,034	108	...	160	254	...
	Meiktila	41,860	38,146	927	40,933	38,106	8[illegible]	...	2	47	927	38	...
	Yamèthin	52,103	78,903	53	51,724	70,971	18	326	841	35	53	7,092	...
	Pyinmana	79,907	64,901	747	79,160	64,701	747	...	...	...	747	200	...
	Total	2,85,506	2,99,296	1,887	2,81,259	2,90,762	1,805	2,360	951	82	1,887	7,583	...
	GRAND TOTAL, UPPER BURMA	14,33,416*	15,99,321	55,188	13,96,549 (i)	16,11,897 (f)	48,248	10,489	2,477	3,679	51,189	16,343	3,261

* Revised figures.

(a) Revised figures; includes Rs. 24,217 excess collections.
(b) Includes Rs. 24,460 excess collections.
(c) Includes Rs. 520 excess collections.
(d) Includes Rs. 6,836 excess collections.
(e) Includes Rs. 24,737 excess collections.
(f) Includes Rs. 31,296 excess collections.
(g) Includes Rs. 74 excess collections.
(h) Supplementary demand.
(i) Includes Rs. 24,811 excess collections.

FORM NO. IV.—*Coercive Processes.*

Division.	District.	Total number of all coercive processes.	Number of arrests made.	Number of defaulters actually imprisoned.	Number of cases in which: Moveable property was sold.	Number of cases in which: Land was sold or resumed.	Remarks.
1	2	3	4	5	6	7	8
NORTHERN	Mandalay ...	1,047	460	1	4	10	
	Bhamo ...	22	...	...	1	...	
	Katha ...	50	...	...	4	...	
	Shwebo ...	115	15	1	1	...	
	Ruby Mines ...	32	...	...	...	...	
	Total ...	1,266	475	2	10	10	
CENTRAL	Ye-u ...	3	...	...	1	...	
	Sagaing	67	12	2	5	...	
	Lower Chindwin	96	...	...	...	...	
	Upper Chindwin	24	24	...	...	...	
	Total ...	190	36	2	6	...	
SOUTHERN	Myingyan ...	369	15	3	3	...	
	Pakôkku ...	331	6	...	...	...	
	Minbu ...	260	44	2	...	4	
	Magwe ...	709	33	...	17	4	
	Total ...	1,669	98	5	20	8	
IRRAWADDY ...	Thayetmyo ...	48	...	...	...	2	
EASTERN	Kyauksè ...	400	43	...	...	...	
	Meiktila ...	244	1	...	2	2	
	Yamèthin ...	541	86	...	...	...	
	Pyinmana ...	400	16	...	3	...	
	Total ...	1,585	146	...	5	2	
	GRAND TOTAL...	4,758	755	9	41	22	

FORM NO. V.—*General Statement of Revenue Collections for 1892-93 as compared with 1891-92.*

Nature of receipt.	1891-92. Demands.	Collections.	Remissions.	Balances.	1892-93. Demands.	Collections.	Remissions.	Balances.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda...	44,68,580*	39,65,735(a)	1,61,724	3,41,920	47,53,301 (d)	45,40,987 (e)	64,465	1,48,204(d)
State lands ...	9,99,036*	8,72,189	7,124	1,19,723	12,15,695(f)	10,33,691	3,382	1,78,022(f)
Miscellaneous	10,57,088*	10,30,305(b)	9,285	42,309	11,69,618	11,90,120 (g)	618	9,806
Stamps ...	2,46,729	2,46,729	...	...	2,91,571	2,91,571	...	...
Tribute ...	24,091	23,906	160	25	19,168	18,848	...	320
Irrigation and water-rate.	90,578	84,933	1,044	5,501	1,07,508	1,00,583	1,857	5,068
Salt licenses ...	14,930	11,576	...	3,354	11,456	10,775 (h)	2	1,049
Total	69,01,032*	62,34,473(c)	1,79,337	5,12,832	75,67,717	71,86,575 (i)	70,324	3,42,469

* Revised figures.

(a) Includes Rs. 799 excess collection.
(b) Includes Rs. 24,811 excess collections.
(c) Includes Rs. 25,610 excess collections.
(d) Includes Rs. 93 assessed after 31st March 1893.
(e) Includes Rs. 355 excess collections.
(f) Includes Rs. 13,238 assessed after 31st March 1893.
(g) Includes Rs. 30,926 excess collections.
(h) Includes Rs. 370 excess collections.
(i) Includes Rs. 31,651 excess collections.

FORM NO. VI:—*Rainfall for the years 1890, 1891 and 1892.*

District.	1890.	1891.	1892.
	Inches.	Inches.	Inches.
Mandalay	16·75	18·77	38·16
Bhamo	69·15	59·82	75·98
Katha	48·57	33·63	78·13
Shwebo	22·09	24·82	29·41
Ruby Mines	88·44	67·20	141·12
Ye-u	31·68	24·36	3·743
Sagaing	21·28	16·57	35·14
Lower Chindwin	17·74	16·92	36·91
Upper Chindwin	63·89	60·97	61·91
Myingyan	20·12	21·15	23·11
Pakôkku	19·40	14·32	14·82
Minbu	31·61	19·06	23·97
Magwe	30·55	26·33	25·88
Thayetmyo (Upper Burma portion)	...	32·10	26·07
Kyaukse	20·03	17·45	28·11
Meiktila	29·22	23·71	32·42
Yamèthin	33·69	31·41	33·48
Pyinmana	52·67	39·86	59·68

FORM NO. VII.—*Statement showing the Demands and Collections on account of Thathameda-tax for the years 1891-92 and 1892-93.*

Division.	District.	1891-92.			1892-93.		
		Number of households assessed.	Amount of demand.	Amount of collections.	Number of households assessed.	Amount of demand.	Amount of collections.
			Rs.	Rs.		Rs.	Rs.
NORTHERN	Mandalay ...	33,880	*2,75,212	2,74,340	33,992	2,76,313(*d*)	2,74,951
	Bhamo ...	9,360	94,570*	92,708*	9,982	96,595	95,671
	Katha ...	30,316	3,03,160	2,86,647	28,622	2,86,215	2,73,342
	Shwebo ...	29,678	2,93,776*	2,03,983	22,340	1,16,034	1,15,247
	Ruby Mines ...	3,669	36,690	35,577	3,875†	45,865	44,784
	Total ...	106,903	10,03,408	8,93,255	98,811	8,21,022	8,03,995
CENTRAL	Ye-u ...	17,710	78,826(*a*)	72,002*	20,252	2,02,321	1,96,806(*h*)
	Sagaing ...	47,817	4,53,499	4,53,256	54,812	4,94,912	4,91,759
	Lower Chindwin	36,886	3,12,728	3,05,538(*c*)	43,055	4,34,127	4,22,943(*f*)
	Upper Chindwin	22,526	2,23,384	2,06,692	25,725	2,44,734(*e*)	2,43,596
	Total ...	124,939	10,68,437	10,37,488	1,43,844	13,76,094	13,55,104
SOUTHERN	Myingyan ...	43,361	4,23,908(*b*)	2,87,417	50,470	4,90,786	4,41,919
	Pakôkku ...	60,517	6,05,170	5,93,339	62,007	6,20,070	5,74,065
	Minbu ...	38,297	3,81,702	3,45,450	38,873	3,87,359	3,64,348
	Magwe ...	39,602*	3,87,666	2,31,460	38,211	3,76,449	3,46,685
	Total ...	181,777	17,98,446	14,57,666	189,561	18,74,664	17,27,017
IRRAWADDY	Thayetmyo ...	8,973	89,374	88,991	10,199	98,284	90,425
EASTERN	Kyaukse ...	26,406	1,71,770	1,71,770	28,104	1,83,360	1,89,815
	Meiktila ...	23,713	1,01,778	97,864	23,710	1,41,454	1,37,589
	Yamèthin ...	26,293	1,45,818	1,35,391	23,016	1,60,917(*f*)	1,53,062
	Pyinmana ...	8,908	89,549	83,310	9,757	97,596	92,980
	Total ...	85,320	5,08,915	4,88,335	84,587	5,83,237	5,64,446
	GRAND TOTAL UPPER BURMA.	507,912*	44,68,580	39,65,735(*e*)	527,002	47,53,301(*d*)	45,40,987(*f*)

*Revised figures

(*a*) Includes Rs. 186, supplementary demand.
(*b*) Includes Rs. 779, supplementary assessment.
(*c*) Includes Rs. 799, excess collections.
(*d*) Includes Rs. 93 assessed after 31st March 1893.

† Exclusive of Kyaukyat township.

(*e*) Includes Rs. 380, supplementary demand.
(*f*) Includes Rs. 3,171, supplementary demand.
(*h*) Excludes Rs. 4,868 paid in excess.
(*j*) Includes Rs. 355, excess collections.

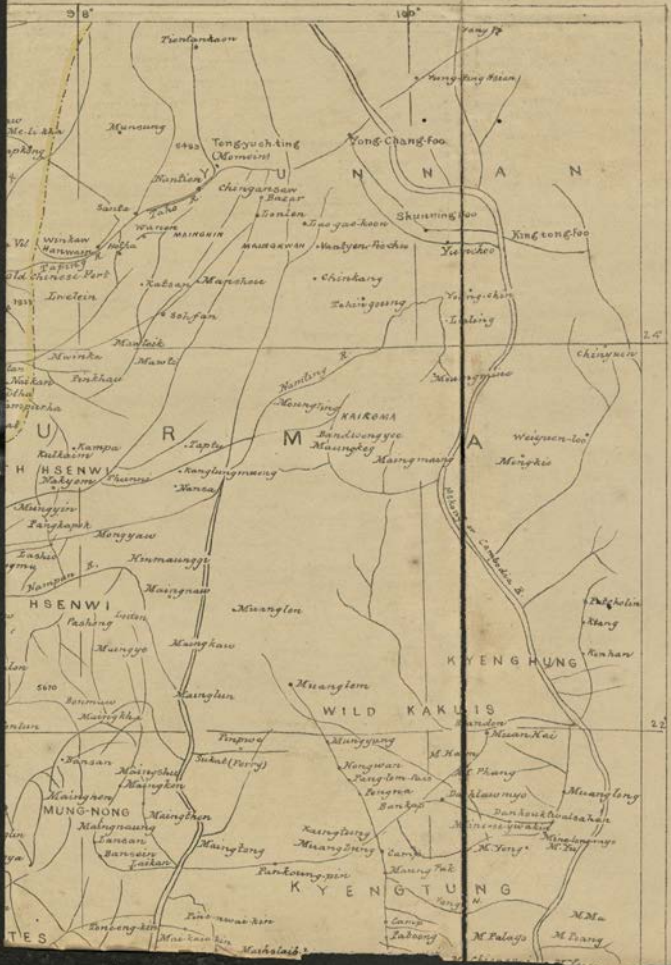
FORM NO. VIII.—*Agricultural Advances for the years 1891-92 and 1892-93.*

District.		Amount advanced in 1891-92.	Amount advanced in 1892-93.
		Rs.	Rs.
Northern Division	Mandalay	7,312	8,731
	Bhamo	7,285(a)	9,200
	Katha	10,000	7,036
	Shwebo	20,315	20,000
	Ruby Mines	8,300	9,529
	Total	53,212	54,496
Central Division	Ye-u	12,350	32,000
	Sagaing	15,000	15,000
	Lower Chindwin	11,840	21,541
	Upper Chindwin	9,930	4,371
	Total	49,120	72,912
Southern Division	Myingyan	18,216	9,150
	Pakôkku	13,500	15,690
	Minbu	29,490	13,610
	Magwe	31,255	6,887
	Total	92,461	45,337
Irrawaddy Division	Thayetmyo	2,500	2,000
Eastern Division	Kyauksè	...	...
	Meiktila	1,10,282	31,821
	Yamèthin	88,683	22,726
	Pyinmana	17,500	...
	Total	2,16,465	54,547
	Grand Total	4,13,758	2,29,292

(a) Revised figures.

G. B. C. P. O.—No. 5457, B. S., 10-1-94—380.

SIAMESE SHAN STATES
LAWAS
SIAM
TAVOY
MERGUI
GULF OF SIAM



98°
100°
Tientankaon
Yung-ting-Hsien
Muncung
Tengyueh-ting
(Momein)
Yong-Chang-foo
Nantien
Chingansaw
Bazar
Lonlen
Santa
Taho
Wanen
MAINGHIN
Lao-gao-koon
Skunning-foo
King-tong-foo
Winkaw
Hanwaim
Hotha
MAINGKWAN
Nantyen-Pie-chu
Yunchoo
Taping
Old Chinese Fort
Katsan
Manshou
Chinkang
Lwelein
Tchingoung
Yeung-chin
Lealing
Sohfan
Mawleik
Mwinka
Mawlu
Chinyuen
Naikan
Pinkhau
Nanting R.
Mungling
KAIROMA
Bandwongyee
Maungkeg
Maingmaing
Weiyuen-loo
Mingkie
Kampa
Kulkaim
Taptu
HSENWI
Nakyem
Thunni
Kanglungmaung
Nanca
Mungyin
Pangkapok
Mongyaw
Lashio
Hinmaunggi
Nampan R.
Maingnaw
HSENWI
Pashong
Loilen
Muanglon
Maingye
Maingkaw
Kyenghung
Muanglem
Mainglun
Bonmaw
Maingkha
WILD KAKUIS
Pinpwe
Mungyung
Muan Kai
Bansan
Sukat (Ferry)
Nongwan
Pangkam-Pass
Pangna
Bankap
Maingshu
Maingkon
Maingnen
MUNG-NONG
Maingthen
Maingnaung
Lancan
Bansein
Laikan
Maingtong
Kaungtung
Muangdung
Camp
Pankoung-pin
Maung Pak
KYENGTUNG
Pinonwai-kin
Tonoeng-kin
Mai-kaiwin
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M. Palaya
M. Ma
M. Piang
Muanglong
Dankouktwalsahan
Mine-lonomyo
M. Yong
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Kyeng
Kenhan
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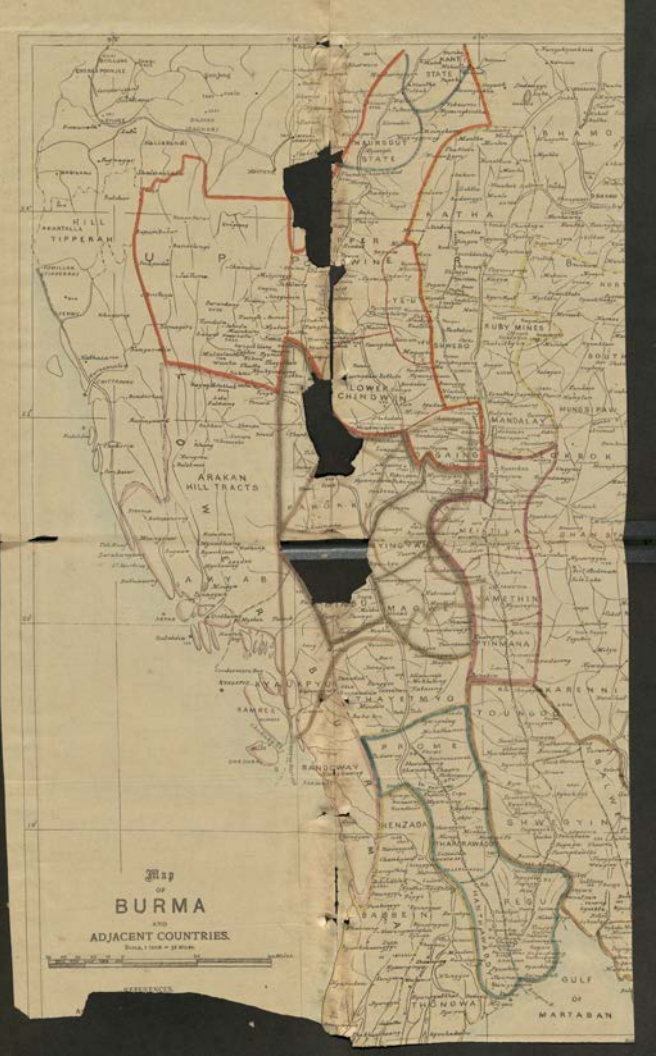
Map
OF
BURMA
AND
ADJACENT COUNTRIES.
HILL TIPPERAH
ARAKAN HILL TRACTS
LOWER CHINDWIN
RUBY MINES
MANDALAY
MEIKTILA
YAMETHIN
PYINMANA
TOUNGOO
KARENNI
PROME
SHWEGYIN
REGU
BASSEIN
THONGWA
GULF OF MARTABAN
RANDOWAY
RAMREE
KATHA
YEU
SHWEBO
MAGWE
YINGYAN
PAKOKKU
MAGAING
YOKBOK
MUNGSIPAW
SHAN STATE
KANT STATE
NAUNGDUT STATE
BHAMO
HANTHAWADDY
THAYETMYO
WAUKPYUK
AKYAB
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RUBY MINES
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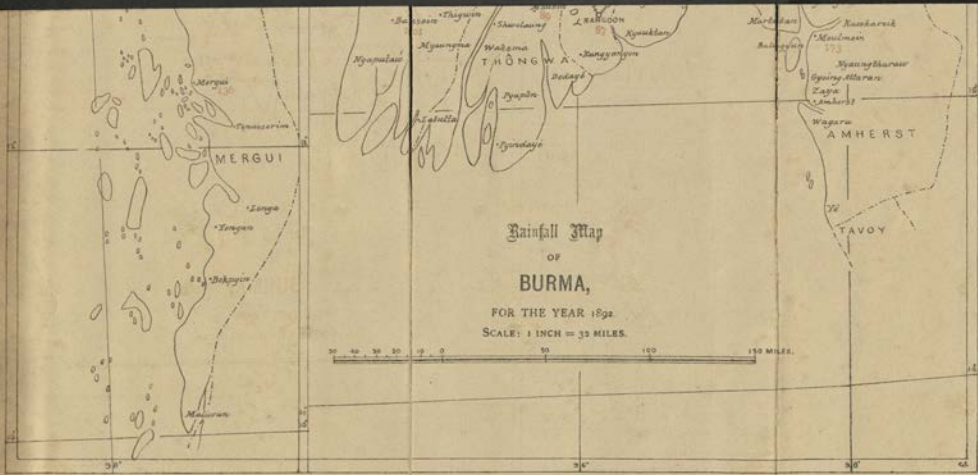
MANDALAY
SAGAING
MUNGSIPAW
LOKSOK
KYAUKSE
ARAKAN HILL TRACTS
PAKÖKKU
PYINGYANA
MINBU
MAGWE
YANETHIN
PYINMANA
NYAUKPYU
THAYETMYO
TOUNGOO
AMHERST
BANDOWAY
PEGU
TAVOY
SHWEGYIN
HENZADA
THARRAWADDY
BASSEIN
SALWEEN



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REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1898-99.

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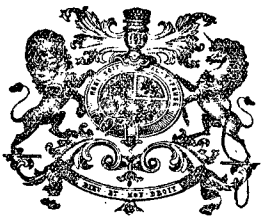
ROYAL ASIATIC SOCIETY



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1899.

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RESOLUTION

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1898-99.

Extract from the Proceedings of the Lieutenant-Governor of Burma in the Revenue Department,—No. 1R.-9, dated the 17th November 1899.

READ—

The Financial Commissioner's report on the revenue administration of Burma for 1898-99, submitted with his Secretary's letter No. 1195-1R.—5, dated the 29th September 1899.

The report on the Department of Land Records and Agriculture for 1898-99, submitted with letter No. 267-1R.—10, dated the 8th September 1899, from the Secretary to the Financial Commissioner.

The report on the Civil Veterinary Department for 1898-99, submitted with letter No. 848-1V.—12 dated the 21st June 1899, from the Secretary to the Financial Commissioner.

RESOLUTION.—The record of revenue administration for the year is one of steady progress and rapid expansion. The recovery from the effects of the famine year seems now complete: the revenue is larger and collected more easily, cultivation is growing and the demand for land eager, and there seems every reason to anticipate that this will continue.

The following statement shows the gross demand, the remissions, and the net demand for the year of report and the preceding year under each head of revenue with which the report deals:—

Lower Burma.

Items of revenue.	1897-98.			1898-99.			Increase or decrease on net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land ...	1,25,13,067	7,218	1,25,05,849	1,30,18,739	72,443	1,29,46,296	+ 4,40,447
Capitation-tax ...	41,77,096	34,648	41,42,448	43,35,878	36,844	42,99,034	+ 1,56,586
Fisheries ...	17,40,058	988	17,39,070	18,77,933	266	18,77,667	+ 1,38,597
Miscellaneous land	2,31,436	...	2,31,436	2,57,737	...	2,57,737	+ 26,301
Land rate in lieu of capitation-tax.	71,463	777	70,686	69,191	311	68,880	— 1,806
Total ...	1,87,33,120	43,631	1,86,89,489	1,95,59,478	1,09,864	1,94,49,614	+ 7,60,125

Upper Burma.

Items of revenue.	1897-98.			1898-99.			Increase or decrease on net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda ...	51,14,334	94,060	50,20,274	59,51,885	1,16,468	58,35,417	+ 8,15,143
State land ...	14,88,561	30,758	14,57,803	16,02,784	31,137	15,71,647	+ 1,13,844
Miscellaneous land	12,54,915	12,182	12,42,733	13,69,043	2,14,352	11,54,691	— 88,042
Total ...	78,57,810	1,37,000	77,20,810	89,23,712	3,61,957	85,61,755	+ 8,40,945
GRAND TOTAL FOR BURMA.	2,65,90,930	1,80,631	2,64,10,299	2,84,83,190	4,71,821	2,80,11,369	+16,01,070

LOWER BURMA.

The season.

2. The season was a somewhat disappointing one owing to the early cessation of the rain. The Pegu division suffered most, especially the Prome district, but the effect was general throughout Lower Burma. Floods also caused considerable loss, damaging the crops over nearly 20,000 acres in the Amherst district. A report will be called for concerning the flood alleged to have been due to the closing of the sluice-gates on the Pegu-Sittang canal by the Public Works Department.

Area of cultivation.

3. The favourable season of the previous year and the prevalence of high prices again caused further extension of cultivation. The area cropped rose from 6,478,339 acres to 6,665,056 acres, of which 6,098,956 acres were under paddy as against 5,912,734 acres in the previous year. In the Toungoo district much of the apparent increase is that which invariably follows on the operations of a regular survey party, but some of the increase is the result of immigration from Upper Burma. The districts which show the largest increases of cropped areas are Hanthawaddy (35,137 acres), Akyab (34,489 acres), Pegu (31,192 acres), Myaungmya (24,768 acres), and Thôngwa (19,808 acres), but the advances were not so large as in 1897-98. One index of the rapid growth of cultivation is the number of pending applications for grants of land and the extra establishments required to survey them. Such establishments were sanctioned for the Pegu, Myaungmya, and Hanthawaddy districts as the ordinary staff were unable to cope with the work. The influence of the want of rain was, however, felt in the Tharrawaddy and Prome districts, where the cropped areas fell off and the fallows increased. In Thayetmyo the area under cotton cultivation again diminished, and also the tobacco tracts in Tharrawaddy and Bassein, owing to damage by floods. Garden and orchard cultivation showed an increase of 14,303 acres.

Prices.

4. The price of paddy varied in Rangoon from Rs. 85 to Rs. 105, the market closing with a steady decline. In Akyab the opening price for the season was Rs. 77 and in Bassein Rs. 90, but before the new crop came in prices stood at Rs. 100 in both places, having previously reached Rs. 110 in Bassein. The impression was very general that large supplies had been held back by the speculators, who must have ost considerably, as towards the close of the season prices everywhere fell. On

the other hand, the cultivators sold their crops early when prices were higher and did well. The price of cotton fell from Rs. 14-9-0 per maund to Rs. 10-12-10, and at Thayetmyo plough-bullocks fetched Rs. 57 each as against Rs. 70 in the previous year, when the demand for them was great owing to the good agricultural season. There were no special variations in the prices of other commodities.

Grazing-grounds.

5. In the course of the year 57,629 acres of new pasture land were set aside for grazing in Lower Burma. In the Nyaunglebin subdivision of the Pegu district, where settlement operations have just been concluded, 42 new grazing-grounds with an acreage of 18,201 were reserved, and in Thatôn an additional area of 7,734 acres. In the Hanthawaddy district reservation of small grazing-grounds continued to be made embracing 9,708 acres, and in Myaungmya 3,248 fresh acres were set aside. In the Henzada district 546 persons were prosecuted for encroachment and the necessity for these prosecutions, as remarked in the report, was clearly the result of past neglect. In Hanthawaddy encroachment cases numbered 38, in Pegu 46, in Thôngwa 78, in Thatôn 25, and in Amherst 20. In the Mergui district all the grazing-grounds containing 9,512 acres were re-surveyed and the Deputy Commissioner is now proceeding to allot them. In Tavoy twenty-four old grazing-grounds were surveyed and their boundaries corrected. The desirability was also considered of planting umbrageous trees in some of the Pegu grazing-grounds and placing them under the care of the Forest Department. These areas, however, have now been made reserved forests and extensive grazing rights granted in them.

Cattle.

6. The stock of cattle is estimated to have increased during the year from 1,869,743 to 1,929,419. The remarks in paragraph 35 of the Report show that the supply of plough animals does not keep pace with the increase of area under cultivation, and according to the table of prices given in Statement III the value of almost all kinds of cattle has risen in the last three years. It appears that the cattle markets are less used year by year, and especially was this the case in the Irrawaddy division, where the question of their entire abolition was considered, as it was alleged that while they were of little convenience to the villagers the dishonesty of the cattle market *gaungs* facilitated the disposal of stolen cattle. The local officers, however, after careful enquiry decided that, if properly supervised, they were a boon to the people and that they could be so supervised. Cattle disease was present in the Irrawaddy and Pegu divisions and in Toungoo, but does not appear to have become seriously epidemic.

Surveys.

7. Party No. 7 of the Survey of India this year confined their work in Lower Burma to the Toungoo district, where 660 square miles were cadastrally surveyed on the scale of 16 inches to the mile, and also 46 square miles of extension detail survey, making a total of 706 square miles. Including the cost of 109 square miles surveyed by the party in Upper Burma, the average cost amounted to Rs. 344 per square mile. In the Myaungmya district 111 *kwins* were demarcated at a cost of Rs. 473 in preparation for the local cadastral survey. Special Surveyors were engaged in nine districts to survey grants of waste land, and by this means work was generally kept from falling into arrears: it is probable that there will in the future be a further extension of this system and that there will be no lack of employment for trained Surveyors in Lower Burma. Another field for their work is the

bringing up to date of the survey in those areas where revision settlement is about to be undertaken: it has been found necessary to provide for this in the Prome, Tharrawaddy, and Henzada districts, and had a similar policy been pursued in the Hanthawaddy district, it is probable that the revision settlement work there would have been considerably expedited. Field-to-field surveys were carried on by special local parties in the Pegu, Thatôn, Thayetmyo, and Myaungmya districts. It is now estimated that, chiefly owing to extensions of cultivation, 1,362 square miles will require re-survey in the settled districts; this is more than double the estimate of 654 square miles given in 1897-98, and it is plain that these estimates are scarcely to be trusted.

Settlements.

8. Settlement operations were carried on during the year over an area of 807 square miles in the Toungoo district at an estimated cost of Rs. 69 per square mile. The report on the settlement operations during the previous year in the Nyaunglebin subdivision of the Pegu district, dealing with an area of 744 square miles, was received in February 1899 and new rates were imposed with effect from the 1st July of the same year. The resulting increase over the present demand will amount to Rs. 1,33,592, or about 72 per cent. Revised directions to Settlement Officers have recently been issued, which are the result of a suggestion of the Government of India, made in reviewing the Kyaikto settlement report of the previous year, that a share of the net produce rather than the net profits should be henceforth adopted as the basis of assessment. There is little doubt that it is a gain to eliminate from calculation the cost of living which is most difficult to ascertain, but, as stated in the amended directions issued with the sanction of the Government of India, the net produce standard is only one of several that should be regarded by settlement officers, and attention should be specially paid to tenants' rates where possible and also to gross produce values. Though the rates must always be based primarily on the practical considerations adduced by the Settlement Officer, yet it is believed that some advance has been made by the discussions of the year. Revision settlement operations continued in the Hanthawaddy, Bassein, and Myaungmya districts, and in the last-named district the re-settlement was completed and the party proceeded to Pegu. The result of revised rates imposed here from 1st July 1899 will give an increased revenue demand of about Rs. 1,00,000. The re-settlement dealt with an area of 429 square miles. A report regarding the operations in the Bassein district was also received relating to an area of 795 square miles, and from the new rates imposed over this area an increased revenue of about Rs. 70,000 will result. The re-settlement of a further portion of the district is now going on. In the Hanthawaddy district the rate of progress has not been so satisfactory: no report has been received up to date, and the Lieutenant-Governor considers that the work should be expedited. A re-classification of garden lands in the Tavoy district increased the annual revenue from Rs. 38,021 to Rs. 51,912, or 37 per cent., and the revision of soil classification in the Kyaukpyu and Sandoway districts, which was completed within the year, will, it is expected, enhance the revenue demand there by 20 per cent. The special officer engaged in the tenure enquiry of Moulmein town has concluded the settlement of two out of five divisions of the town, or about half of the entire work. The enquiry regarding the remaining three divisions will be continued in the current year.

Supplementary survey.

9. The supplementary survey operations embraced an area of 22,974 square miles, being an increase of 705 square miles over the total of the previous year. The total cost of supplementary survey was Rs. 5,48,972, of which Rs. 1,93,130 was for supervision and Rs. 3,55,842 for survey. The rates per square mile and per cultivated area varied little from those of the preceding year. There were 69 inspectors, two more than in 1897-98, and the percentage of *kwins* tested by them was 53. With a few exceptions their work appears to have been satisfactory. In addition 11 per cent. of the *kwins* were examined by the Superintendents and Probationers of Land Records, and, as the result of the united checking of these officers and of the Inspectors, there was a net increase in the area under cultivation of 6,023 acres with a corresponding assessment of Rs. 12,436. Inspections were also made in every district by the Director of Land Records and Agriculture or by his Assistant. District Officers did rather more *kwin* inspection than in 1897-98, but the remarks in paragraph 90 of the report show that in many districts officers have not paid sufficient attention to this branch of their duties. A reorganization of the Land Records Department in Lower Burma was sanctioned during the year, involving an addition of six Superintendents, and each district has now a separate Superintendent. Similar proposals for reorganizing the Upper Burma staff are now under consideration.

Circle thugyis and village headmen.

10. The number of circle thugyis was reduced from 435 to 415, and the system of revenue collection by village headmen was introduced into 19 new circles. There are now 317 circles in which revenue is collected by 4,031 village headmen. The average cultivated area over which each collects was 823 acres and the average commission he received was Rs. 86. The circle thugyis' average remuneration amounted to Rs. 1,166, and the deduction from their commission on account of survey charges was about 30 per cent. The tendency of the revenue surveyors to usurp the authority of the headmen noticed in the report of the previous year appears to have been checked; at least it is nowhere stated to have been observed during 1898-99. The revenue surveyors employed in survey and land revenue assessment work numbered 381 as against 355 in the previous year, and they dealt with a cultivated area of 3,318,208 acres, the average per surveyor being 8,709 acres.

Survey schools.

11. The number of Government survey schools in Lower Burma remained at 13 throughout the year, and the pupils who attended numbered 253 as against 239 in 1897-98. The average monthly attendance per school was 19, almost the same as in the preceding year. The amount paid in scholarships was Rs. 7,949, and the total cost incurred in the maintenance of the schools was Rs. 23,370 compared with Rs. 20,631 the year before. The number of candidates sent up for examination rose from 247 to 263, and of these 217 or 83 per cent. were successful as against 69 per cent. in the previous year. During the year 55 qualified students obtained permanent employment in Government service and 76 temporary work, but on the 1st January 1899 there were 243 qualified candidates seeking fixed employment, a certain number of whom had temporary jobs or were merely apprentices. One reason for their failure to obtain work appears to be their unwillingness to leave their own districts and go to places where surveyors are required.

Transfers of land.

12. There was again an increase in the area of land sold and mortgaged during the year, 4,10,511 acres being sold and 124,812 acres being mortgaged as against 395,414 sold and 116,422 acres mortgaged in the previous year. The area of land redeemed decreased from 123,510 acres to 103,579 acres, the reason for which is said to have been the less favourable season and therefore comparative poverty of the cultivators. The total acreage under mortgage increased from 339,912 to 355,761, which is 4·9 per cent. of the occupied area, and the average selling price per acre rose from Rs. 18 to Rs. 21. In the Hanthawaddy district, of 86,123 acres sold about 56,000 were purchased by agriculturists, and in the Henzada district the agriculturist is said to have re-purchased some of the land and the non-agriculturist to have obtained no more. Of the areas mortgaged in Myaungmya three-fourths were mortgaged to agriculturists, and there is reported to be a steady rise in the number of agriculturist landlords. On the other hand, 8·8 per cent. of the total occupied area in Bassein is now in the hands of non-agriculturists, and in the Amherst and Tavoy districts the native of India is said to be ousting the Talaing and Burma land-owners, and traders are acquiring land. The Lower Burma land and revenue rules for the grant and leasing of land have since the close of the year been amended so as to further provide against the accumulation of land in the hands of one person and its transfer to non-agriculturist landlords.

Tenants.

13. The area worked by tenants in Lower Burma was 1,459,386 acres as compared with 1,342,687 acres in the preceding year. Tenants now work $\frac{1}{5}$th of the total occupied area. The average rent per acre rose slightly from Rs. 8·09 to Rs. 8·18. The number of tenants whose period of occupancy exceeded five years declined from 12,018 to 11,811, while tenants of under five years' occupancy rose from 80,017 to 83,853. The total number of tenants increased by 3,629, and it would seem that tenancies are now let on shorter terms, except in the Hanthawaddy and Pegu districts. A tendency of the non-agriculturist landlord to oust his tenants of long standing is noted in the Bassein district, and the Commissioner of the Irrawaddy division considers that legislative protection is required for tenants of this class. Increased litigation between landlords and their tenants is also observable in all divisions except Tenasserim, though suits for ejectment were not so numerous. The remarks in this part of the report are very interesting: they appear to show that though different conditions prevail in different districts of Lower Burma tenancy legislation is called for in some and a Bill has already been drafted, the main principle of which is to secure the tenant a reasonable permanency in his tenure if he continues to pay regularly a rent deemed equitable by the revenue officers and only capable of enhancement after certain periods. On the other hand, it is not proposed to allow him to acquire by length of occupancy rights which may prove inconvenient.

Land revenue demand.

14. The gross land revenue demand for the year rose from Rs. 1,25,13,067 to Rs. 1,30,18,739 an increase of 4·04 per cent. This was due to the larger area assessed, namely, 7,050,747 acres as against 6,836,587 acres in the previous year, and also to the introduction of settlement rates in the Kyaikto subdivision of the Thatôn district, which accounted for nearly a lakh of rupees. Extensions of cultivation over

waste land and the resumption of land previously abandoned produced the larger assessed area, notably in the Hanthawaddy district, where 36,935 new acres were brought under assessment, and in the Thôngwa, Myaungmya, Toungoo, and Thatôn districts. The rise in the gross demands of the various districts was not so large as in the preceding year except in Thatôn, where it amounted to Rs. 1,62,351: of the remaining districts, where no new settlement rates came into force, the heaviest increases were in Hanthawaddy (Rs. 80,566), Thôngwa (Rs. 45,438), and Myaungmya (Rs. 58,746). The simultaneous decrease of 4,376 in the number of *taungyas*, chiefly in the Prome district, and on the Tenasserim side, indicates the extent to which the people are abandoning the shifting forms of cultivation and adopting the more permanent methods of agriculture.

Fallows.

15. The area of current fallows was 403,232 acres as compared with 398,084 acres in 1897-98. Little use was made of the power to assess fallows at intermediate rates, to which attention was called in the Resolution on the report of 1897-98: such rates were applied to 1,106 acres in Pegu and 1,081 acres in Tharrawaddy, but in the remaining districts the cultivators who benefited by them were very few. The rule that applications must be made before the 1st October seems to have prevented many from taking advantage of fallow assessments, and it is plain that the trouble of obtaining the concession deterred a large number of landholders from asking for it. Under these circumstances, the Lieutenant-Governor agrees that some relaxation of the rules is required in tracts where fallowing is largely practised owing to sterility of soil, and in such places rules have already been relaxed while further action is still under consideration.

Collections of land revenue.

16. The net demand for the year was Rs. 1,29,46,296, to which must be added Rs. 1,84,976 outstanding from the previous year, making Rs. 1,31,31,272 in all. Of this sum Rs. 1,29,92,244 were collected before the close of the year, leaving a balance of Rs. 1,46,603, which was less than the balance outstanding in the previous year by Rs. 66,257. There was a marked improvement in the Arakan division in both the Akyab and Kyaukpyu districts, and this without the aid of any remission worth mentioning, the whole outstandings in this division at the close of the year amounting to only Rs. 29,019 as compared with Rs. 1,39,477 in 1897-98. In Thôngwa no progress was made in the way of reducing the large arrears to which attention was drawn in last year's Resolution, although Rs. 18,665 of revenue were remitted and the outstanding balance was slightly larger, though much of it was collected by 1st June of the current year. The uncollected balances grew considerably in Thayetmyo and Toungoo, of which special explanations have been given, and also of the large outstandings (Rs. 49,902) in the Amherst district where the cultivators lost heavily through destruction of their crops by floods. A large portion of this amount was subsequently remitted on that account. The remission totalled Rs. 72,443 as against Rs. 7,218 in the preceding year and were chiefly due to floods and the failure of the later rain. Less coercive processes were issued, less sales of property took place, and fewer persons were arrested, and as the season was not so favourable as the preceding one the more punctual collection of the revenue may be ascribed to the increased exertions of the thugyis and supervision of the local officers.

Capitation-tax.

17. The gross demand on account of capitation-tax was Rs. 43,35,878 and the number of persons assessed was 1,057,099, an increase of 36,477. In every district there was an increase in the net demand for the year, the largest advances being in Hanthawaddy (Rs. 22,609), Tavoy (Rs. 20,560), and Bassein (Rs. 14,589). Of the gross demand Rs. 36,844 were remitted and the balance, with the exception of Rs. 432, collected within the year. The number of persons exempted was 108,197 as against 106,967, and while more persons of every class entitled, except cripples, were exempted, the largest proportionate increase was under the head of prisoners. Except in the Toungoo district, immigrants from the famine districts are not reported to have claimed exemption under the concession allowed them for two years, although the fact was widely published. Remissions were heaviest in Akyab, Kyaukpyu, Thôngwa, and Toungoo; on the Arakan side this was largely due to the floating population and the inability to pay of the coolie class, and in Thôngwa to irrecoverable assessments on persons who absconded. Owing to the increased prosperity of the people the rates of assessment were raised in some villages of the Pegu and Tavoy districts, where previously a reduced tax had been levied, but in Tavoy the enhanced demand appears to have been collected with difficulty. The proportion of agriculturists to total payers of this tax was 76·90 per cent.

Fisheries.

18. The gross demand of fishery revenue was Rs. 18,77,933, an increase of Rs. 1,37,875 over the figures of the previous year. To this total fishery leases contributed Rs 16,52,227, an advance of Rs. 1,43,713, and licenses for fishing implements Rs. 2,25,706 or Rs. 5,838 less than in 1897-98. In the Irrawaddy division, where most fishing is done, the revenue rose by over a lakh of rupees, and in the Pegu division by Rs. 37,405. Statistics show that the receipts from sea fishing fell off, and this side of the industry was undoubtedly the less prosperous, though the decrease was partly attributed in the Arakan division to the prevalence of unlicensed fishing. Sea fishing by *pinle-damin* traps appears to be still on the decline, and proposals for its assistance will shortly be considered. Captain Maxwell completed his enquiries into the fisheries of the delta and submitted a report after the close of the year. The results of his labours will be noted in the report for 1899-1900. The revenue was collected punctually and the total amount realised except for a small remission of Rs. 266 in Bassein.

Process of collection of revenue.

19. The number of coercive processes of all kinds issued was 28,479 as compared with 37,442 in the preceding year, and the notices of demand numbered 25,279 against 31,413. Warrants of arrest, especially for non-payment of capitation-tax, were far fewer, but there was more property attached and sold in the recovery of this tax. The total sales of property, however, fell from 4,547 to 3,059, and the number of defaulters arrested from 11,314 to 7,644. Only 23 persons were committed to jail, in 22 cases for non-payment of capitation-tax. The Lieutenant-Governor is much pleased to observe the very great improvement in the method of collection shown in the Akyab and Kyaukpyu districts, but the number of attachments of property in order to enforce payment of land revenue in Kyaukpyu was higher than in any other district in Lower Burma. The revenue appears to have been most easily

collected on the Tenasserim side, though more aid from the courts was required there than in the previous year, especially in the Thatôn and Mergui districts.

Grants of land.

20. Fifty-five thousand eight hundred and seventy acres were granted for cultivation under the Land and Revenue Act against 46,881 acres in the preceding year. How to deal with the numerous applications for *pottas* has become a difficult problem. In the Hanthawaddy district 15,258 acres were granted away, and yet there still remained 1,733 applications undisposed of at the end of the year, of which 1,240 had been pending for over three months. In the Thôngwa district, it is said, many cultivators have been awaiting the result of an application for over two years, and the Deputy Commissioner has practically despaired of ever having a clear file; in the Tharrawaddy district there were 1,943 pending applications when the year closed, and a special myoôk had to be appointed in the Arakan division to deal with such applications. A similar course is now being pursued in Thôngwa, and apparently it will soon be necessary to employ special officers in other districts also. The extracts on the subject from the reports of the Deputy Commissioners, Hanthawaddy and Thôngwa, are most interesting: they show that these accumulations have come in spite of strenuous efforts to keep pace with the work.

Agricultural advances.

21. The advances to agriculturists under the Agriculturists Loans Act amounted to Rs. 10,850. This was more than double the sum advanced in the preceding year, but it is a small amount in view of the rapid extension of cultivation and of the fact that many of the new cultivators are poor immigrants from Upper Burma. It is reported, however, that these immigrants will not take advantage of Government's offers, and prefer to either work as tenants until they have accumulated capital or to obtain their loans at higher interest from private money-lenders. In only five districts was any money advanced and, except in Bassein, the amounts were small. The revised rules provide for joint applications by the members of the same village community and also raise the limit up to which the local officers may make advances and extend the term for repayment. It is doubtful, however, whether these concessions will have as much influence in Lower Burma in the way of inducing the cultivators to apply to Government as they will have in the Upper Province. The only method of popularizing these advances, which appears to have met with any success as yet, is the issue of loans through the agency of Township Officers when on tour.

Revenue business.

22. There was little variation in the number of revenue cases instituted, disposed of, and pending at the close of the year, as compared with the figures of 1897-98. The pending cases still number over 17,000, of which 6,048 were in the Pegu division and 4,371 in the Irrawaddy division. Special attention was paid in most districts to the inspection of land records, and it appears that with the introduction of the new revenue account registers increased inspections will be required, in most offices. The advantage of inspection manuals has been challenged by other officers besides the Financial Commissioner, but the prevailing view, in which the Lieutenant-Governor concurs, is that if properly used they are of much assistance.

UPPER BURMA.

The season.

23. Although the season was on the whole an average one, the crops suffered considerably for want of late rain as in Lower Burma. Floods and heavy rain did some injury to

the early crops, especially in the Meiktila division: in the Shwebo and Ye-u subdivisions the lack of rain caused migrations elsewhere in search of work and a reduced rate of *thathameda* tax was levied in several districts on account of the failure of the harvest. Except for an epidemic of malarial fever of an unusual character in the Lower Chindwin district, the public health was good. Only in the Bhamo district, where 600 head of cattle died from rinderpest, was there any serious cattle disease, and the export trade from the dry zone to Lower Burma continued to develop. The price of paddy was everywhere low owing to a succession of two favourable harvests, and in the Upper Chindwin district to lack of the means of communication. The remarks of the Deputy Commissioner on the subject have been noted, and the Public Works Department will be consulted as to whether any improvements can be effected at a reasonable cost. The fall in the price of gram is explained in the report, but the very large rise in the price of wheat, from Rs. 85 to Rs. 225 at Magwe, has not been noticed; it is presumed that it was due to a failure of the wheat crop.

Surveys.

24. Little survey work was done as survey in the upper province is far in advance of settlement, but a detachment of No. 3 Cadastral Party of the Survey of India, which was working in Lower Burma, completed the detail survey on the scale of 16 inches to the mile of 109 square miles in the Myingyan district. Survey of waste-land grants was carried out by local surveyors in the Kyauksè district, and also a field-to-field survey of two *kwins* having an area of 12 square miles. The re-survey of gardens on the 32-inch scale in the Madaya township of the Mandalay district was reported to have been brought to a successful conclusion, an area of 847 acres being surveyed within the year out of a total of 3,167 acres. The area of land now estimated to require re-survey is 93 square miles situated in the Mandalay, Katha, and Kyauksè districts, and an area as yet uncalculated in the Yamèthin district. The boundary survey work in Mandalay town was also completed.

Settlements.

25. Settlement operations were in progress in the Magwe and Sagaing districts. Field work in the latter district is now ended, but it is not clear when the report may be expected, and the Lieutenant-Governor desires that special efforts may be made to bring this protracted settlement to a conclusion. Operations on a minor scale were continued in the Meiktila district and instituted in Yamèthin, and tenure enquiries were also conducted by a special officer in the former district. The tenure enquiries in Katha were suspended, but will be resumed again in the next field season. A regular programme of settlements for the next ten years has now been drawn up by the Financial Commissioner and sanction has been obtained to the appointment of a special Settlement Commissioner, under whose guidance it is hoped that settlement work will be more rapidly pushed on. In the meanwhile *ad interim* assessments at acre rates are being introduced into districts where hitherto the revenue has been assessed at a proportion of the produce. This was done in several townships of the Katha district in the course of the year, and arrangements have been made to pursue the plan elsewhere. It is, however, experimental, and even this form of assessment it is found cannot be applied with safety to the unsurveyed portions of Upper Burma.

Supplementary survey.

26. The area under supplementary survey was 7,027 square miles, an increase of 1,871 square miles over that of the previous year. Out of 1,603,363 acres 972,300 were under

paddy cultivation and the remainder was garden and other land. The total cost of supplementary survey operations was Rs. 1,66,780, making an increased expenditure of Rs. 24,715, which was due to the additional area brought under supplementary survey chiefly in the Minbu and Meiktila districts. The entire cost per square mile was Rs. 23-11-9 as compared with Rs. 27-8-10 in the preceding year. In the Minbu district a simplified form of supplementary survey is being tried, which it is believed will materially reduce the cost. It is noticed in paragraph 224 of the report that 4,777 acres of land in Katha previously treated as State were admitted by the special officer as private. The Lieutenant-Governor entertains some doubt as to the correctness of this decision and has ordered that it shall be tested. In the Kyauksè district, where assessments of the paddy-land under supplementary survey amounted to Rs. 4,47,731 as compared with Rs. 4,88,515 in the previous year, there was an increase in the assessments of other tracts from Rs. 91,454 to Rs. 1,21,760, and it is explained that cultivators are taking more to unirrigated crops in those parts of the district where the water-supply is precarious. The canals are being gradually but systematically improved, and it is hoped that an increased supply of water will be obtained.

Survey schools.

27. Seven survey schools continued to be maintained. The average monthly number of pupils per school was 27 as compared with 26 in the previous year. The total number of pupils who received instruction in the course of the year was 330, being six less than in 1897-98, and of these 139 were the sons or relations of village headmen. The number of candidates who presented themselves for examination for the survey certificate was 157, of whom 108, or 69 per cent., were successful. In the preceding year the candidates numbered 163 and the passes 76. It was ascertained that 52 passed students obtained employment in Government service as against 47 in the preceding year, but the record does not include many who doubtless found work elsewhere. The amount disbursed in scholarships was Rs. 5,807, and the total net cost of the schools was Rs. 14,548, or Rs. 77 per pupil.

Transfers and tenancies.

28. In the Mandalay district occupancy rights over 4,555 acres of State land were sold and much of it is said to have passed into the hands of non-agriculturists, who now hold 18 per cent. of the total occupied area. Sales of occupancy right in State lands are, as remarked in paragraph 28 of the Resolution on last year's report, not recognized by Government. In Kyauksè also more land was transferred to non-agriculturists by mortgage, and mortgages of non-State land were heavy in the Meiktila district. It was decided during the year that transfers of State land by inheritance to non-agriculturists should not be recognized except in the case of transfers to widows. The area of non-State land sub-let in the Mandalay district increased considerably, but the area of State land sub-let remained nearly stationary. In Kyauksè the figures varied little. In Meiktila tenants are numerous, and of these tenants less than one-fourth work State land. Although it is said that there is little sub-letting in the Minbu district, there is reason to believe that some of the tenants in this district are more completely in the hands of the landlords than elsewhere and will benefit most by the proposed tenancy legislation.

Thathameda.

29. The number of households assessed to *thathameda* increased from 585,726 to 606,306. The slight decrease in the Mandalay division was caused by the exclusion of

the Railway Company's employés from the returns of the Katha district. These employés are now assessed separately and the tax levied through the Agency of the Burma Railways Company. In the other divisions the totals rose, the largest increase (11,902) being in the Meiktila division, which was doubtless due to the return to their homes of many cultivators who migrated to Lower Burma on account of the famine in 1897. The gross demand on account of *thathameda* rose from Rs. 51,14,334 to Rs. 59,51,885, the highest amount reached in the last five years, and out of the increase of Rs. 8,37,537 the Meiktila division contributed Rs. 6,38,721. Remissions were Rs. 1,16,468 and the outstanding balance Rs. 13,811 against Rs. 94,060 and Rs. 22,433, the corresponding figures of the previous year. The large rise in the gross demand is explained not only by the increased number of households assessed, but also by the increased rate of assessment, the full rate of Rs. 10 per household being levied throughout most districts, whereas in the preceding year the rate had very generally been reduced owing to the effects of the famine. The incidence of net demand per household was Rs. 9·62 as against Rs. 8·57 in 1897-98. The remissions allowed were due almost entirely to the failure of the later rain, the effect of which was only realized after the rates had been fixed. In the Pakôkku district so late was the necessity of a reduction perceived that the full tax was actually collected and a portion was subsequently refunded. To prevent mistakes of this kind in the current year the Financial Commissioner has deferred the date for fixing the rates of the tax in some districts of the dry zone until such time as the character of the harvest can be foretold with certainty. This postponement will necessitate unusual expedition in the actual work of collection, and special supervision will need to be given to it by the district officers. Reduction of *thathameda* is now being introduced in certain districts concurrently with the assessment of non-State land. This reduction is made in order that cultivators who have previously paid no land revenue may not be too highly taxed on that part of their income which is derived from agriculture, and it is not intended that others who are not concerned with agriculture should benefit by it. It will be necessary for district officers to explain this to thugyis and *thamadis* when the assessment-rolls are prepared.

State lands.

30. The gross demand on account of State land revenue rose from Rs. 14,88,561 to Rs. 16,02,784, which is attributed to extension of cultivation and, in districts where the State rent is a share of the produce, to the better harvest reaped. The falling off of Rs. 13,601 in the Sagaing division was due to the different method of calculating the market rate in the Upper Chindwin district when assessing the Government share of the outturn. The outlying villages had evidently been too highly assessed in previous years. In the Minbu district the demand was more than doubled, owing chiefly to the assessment by the Land Records Department of crops which had previously been assessed by the thugyis. The temporary closing of some canals in Kyauksè for repairs and damage by floods reduced the demand by Rs. 10,764; in Meiktila and Myingyan it rose from Rs. 35,178 and Rs. 28,380 to Rs. 54,993 and Rs. 40,333 respectively, due, in the former district, to the assessment of crops which had previously escaped payment of revenue and, in the latter, to the assessment of lands newly declared State. Remissions amounted to Rs. 31,137 as against Rs. 30,758 in the preceding year, of which Rs. 16,716 were given in Kyauksè and Rs. 8,570 in Mandalay district.

The reasons assigned are damage by floods and failure of crops from want of rain or irrigation in the Kyauksè district. The total collections aggregated Rs. 15,27,658, and the balance outstanding was Rs. 45,077 as compared with Rs. 32,924 in 1897-98. The uncollected amounts were large only in Mandalay (Rs. 12,933) and Meiktila (Rs. 25,515), where the assessments by the Land Records Department appears to have caused some delay. The outstanding amount, however, has been much reduced in Mandalay, and in Meiktila it was practically all collected shortly after the close of the year.

Miscellaneous land revenue.

31. The demand under the head of miscellaneous land revenue rose from Rs. 12,54,915 to Rs. 13,69,043. The petroleum industry is expanding rapidly and royalties realised Rs. 3,02,968 as against Rs. 2,61,899 in the previous year. Though the output from the Yenangyaung oil-fields continued steady, it is in the Yenangyat oil-field that development is most rapid. Prospecting in the Minbu oil-field met with no success. The fall in the jade revenue from Rs. 80,030 to Rs. 49,150 is explained n the abstract from the Deputy Commissioner's report. The license in the current year was again sold for a period of three years. The remission of two lakhs of rupees of rent due from the Ruby Mines Company on account of past unfavourable seasons explains the decrease in the collections of that district.

Fisheries.

32. The gross revenue demand from fisheries increased from Rs. 3,02,216 to Rs. 3,05,372. As the season was more favourable less remissions were made on account of damage to the fisheries, and out of a net demand of Rs. 3,01,728 there remained Rs. 20,179 outstanding at the close of the year as compared with Rs. 31,804 in 1897-98. The balances of Rs. 9,035 in the Mandalay district and Rs. 5,577 in Katha were large, and much of it will apparently have to be written off. There is probably more pure speculation in the bidding at fishery auctions than at any other Government auctions.

Water-rate.

33. The receipts on account of water-rate levied on irrigated non-State lands were Rs. 1,78,118 out of a gross demand of Rs. 2,61,569 as against Rs. 1,80,427, the gross demand of the previous year. Remissions were heavy, aggregating Rs. 10,647, of which Rs. 8,701 were granted in Yamèthin and Rs. 1,889 in Kyauksè, and were almost entirely due to the failure of the crops in these districts to reach maturity. In future only cropped areas will be assessed. The outstandings amounted to Rs. 72,897, being confined practically to the Shwebo and Meiktila districts. In the former Rs. 9,016 remained uncollected and no explanation has been given; in the latter the outstanding of Rs. 63,844 was due to a change of method in the preparation of the assessment-rolls which delayed the collection, and Rs. 62,063 has been realized since the close of the year. There was generally a better supply of water, and the larger area which received irrigation swelled the revenue demand in most districts. The fall in Kyauksè was due to the closing of certain canals for repairs. Some changes will take place in the coming year, which are alluded to in paragraphs 295 and 296 of the report. The Salin and Man canals of the Minbu district will be handed over to the Public Works Department and the levy of a separate water-rate in the settled districts will be discontinued. The Deputy Commissioner, Kyauksè, has evidently studied the canal system of his district carefully, and the Lieutenant-Governor will await

the special report called for by the Financial Commissioner, and mentioned in paragraph 299 of the report, before pronouncing an opinion on suggestions which appear to be at variance with the views held by his predecessor.

Collection of revenue.

34. The number of thugyis employed on the collection of revenue increased from 5,825 to 5,970. The attention of district officers is invited to the remarks in paragraph 34 of the resolution reviewing the report of the previous year on the subject of the allotment of *thugyisa* land, which do not appear to have been sufficiently heeded. The total number of processes issued decreased from 6,249 to 3,710, arrests from 840 to 227, imprisonments from 29 to 8, and sales of property from 46 to 22, a very satisfactory record, due largely no doubt to the returning prosperity of the people.

Agricultural advances.

35. The amount lent to agriculturists in the year of report was Rs. 1,83,356 as compared with Rs. 3,68,955 in the previous year. Owing to good harvests and the absence of cattle disease the demand for these loans has much diminished. In four districts no advances were given out, but in the Yamèthin and Myingyan districts, which suffered severely in the last famine, considerable sums were lent. A large part of the Rs. 4,05,752 outstanding at the close of 1897-98 was repaid, and the total amount remaining for recovery is now Rs. 2,12,216, little of which was reported to be overdue. It is not anticipated that there will be any difficulty in its repayment.

Experimental cultivation.

36. The cultivation of wheat and potatoes was continued in the Southern Shan States, but the wheat season was not favourable. No success was met with at Kēngtūng, where the cultivation was tried for the first time, partly because the seed was late in its arrival, but chiefly on account of the lack of rain and ignorance of the cultivators. Efforts to grow wheat there will, however, be repeated in the current year, and the knowledge gained by last year's experiment will, it is believed, be of much assistance. The potato industry continued to thrive and importations into Burma increased. Experimental gardens were also opened at Falam in the Chin Hills and in the Bhamo district.

The office of the Financial Commissioner was held from the beginning of the year until the 22nd December 1898 by the Hon'ble Mr. D. M. Smeaton, C.S.I., and Mr. D. Norton, C.S.I., officiated during the remaining months.

By order of the Lieutenant-Governor of Burma,

H. M. S. MATHEWS,
Offg. Rev. Secretary.

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1898-99.

THE Honourable Mr. D. M. Smeaton, C.S.I., held the office of Financial Commissioner from the beginning of the year to the 22nd December 1898, when he proceeded on deputation as Additional Member of the Supreme Legislative Council, to Calcutta. Mr. D. Norton, C.S.I., officiated during the remaining months of the year.

The Arakan and Mandalay divisions were the only two in which the same Commissioner was in charge for practically the whole of the year. In three divisions there was one change of officers, in two divisions three officers succeeded each other, and the remaining division was in charge of four officers for different periods of the year.

In fourteen districts no change was made in the officer in charge within the year. Eighteen districts had one change of officer, two of the transfers being made shortly before the year closed. In three districts there were three different officers and in one district five officers held successive charge.

The district reports were received with fair punctuality this year; the statements were as a rule carefully prepared and fewer references were made than in most earlier years.

2. The gross demand, remissions and net demand under each head of revenue dealt with in this report have been as follows in Lower Burma during the year under review and the preceding year :—

Lower Burma.

Items of revenue.	1897-98.			1898-99.			Increase or decrease on net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land ...	1,25,13,067	7,218	1,25,05,849	1,30,18,739	72,443	1,29,46,296	+ 4,40,447
Capitation-tax ...	41,77,096	34,648	41,42,448	43,35,878	36,844	42,99,034	+ 1,56,586
Fisheries ...	17,40,058	988	17,39,070	18,77,933	266	18,77,667	+ 1,38,597
Miscellaneous land	2,31,436	...	2,31,436	2,57,737	...	2,57,737	+ 26,301
Land-rate in lieu of capitation-tax.	71,463	777	70,686	69,191	311	68,880	— 1,806
Total ...	1,87,33,120	43,631	1,86,89,489	1,95,59,478	1,09,864	1,94,49,614	+ 7,60,125

The net demand shows an increase of Rs. 7,60,125 or 4·07 per cent. on the figures for 1897-98. The growth is shared by all the more important heads of revenue and is due mainly to extensions of cultivation and increase in the taxable population.

3. The following is a statement of the gross demand and remissions under each head of land revenue in Upper Burma during the two years :—

Upper Burma.

Items of revenue.	1897-98.			1898-99.			Increase or decrease on net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda ...	51,14,334	94,060	50,20,274	59,51,885	1,16,468	58,35,417	+ 8,15,143
State land ...	14,88,561	30,758	14,57,803	16,02,784	31,137	15,71,647	+ 1,13,844
Miscellaneous land	12,54,915	12,182	12,42,733	13,69,043	2,14,352	11,54,691	— 88,042
Total ...	78,57,810	1,37,000	77,20,810	89,23,712	3,61,957	85,61,755	+ 8,40,945

The large increase of Rs. 8,40,945 (10·89 per cent.) in the net demand is principally due to restoration of the full rates of *thathameda* assessment in consideration of the preceding favourable harvests.

4. The gross and net demand on account of land revenue for both Lower and Upper Burma together are shown below. The increase this year in the net demand amounts to Rs. 16,01,070 or 6·06 per cent.

	1897-98.			1898-99.		
	Gross demand.	Remissions.	Net demand.	Gross demand.	Remissions.	Net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lower Burma ...	1,87,33,120	43,631	1,86,89,489	1,95,59,478	1,09,864	1,94,49,614
Upper Burma ...	78,57,810	1,37,000	77,20,810	89,23,712	3,61,957	85,61,755
GRAND TOTAL FOR BURMA.	2,65,90,930	1,80,631	2,64,10,299	2,84,83,190	4,71,821	2,80,11,369

PART I.

LOWER BURMA.

SECTION I.—AGRICULTURE.

Rainfall and Harvest.

5. The rainfall was again distinguished by what appears to be one of a series of recurring seasons, when rain falls heavily at the commencement of the year and abruptly ceases towards the end of September. The bulk of the paddy thus fails to obtain the showers that ripen the grain in ear, and a light crop is the result. The anna estimates show a marked decrease in most districts and the supply of paddy available for export was considerably less than last year.

Arakan division.

6. The rainfall, though scanty towards the end of the season, was more than sufficient at the commencement. In Akyab a full average crop was secured, and in Kyaukpyu the crop was as good as last year's.

Pegu division.

7. The untimely character of the rainfall was more severely felt in this division than in any other. Ploughing and transplanting were delayed in the Pegu district and elsewhere on the lowlying lands owing to the heavy rain and flood at the commencement of the season, and shortly after the flood abated the rain ceased and the growing crop was robbed of water. On the poor or the porous soils in the Hanthawaddy district the crops were a failure, or nearly so. In the Prome district the effect of the partial drought at the end of the season was greater than in any other district. The poverty of the crop, due to the unfavourable season, may be gathered from a comparison of this year's with last year's anna estimates:—

	1897-98. Annas.	1898-99. Annas.
Hanthawaddy	14	13½
Pegu	16	12
Tharrawaddy	17	13
Prome	16	10

Irrawaddy division.

8. Except Myaungmya, the districts in this division also suffered from the failure of the late rains in September and October as compared with last year. In Henzada the Myanaung subdivision suffered more than the rest of the district; in Thôngwa the Yandoon, Pyapôn, and Dedayè townships were likewise affected; and in Bassein (where Ngaputaw township was not affected) Kyônpyaw and Kangyidaung townships obtained poor crops.

Minbu division (Thayetmyo district).

9. The early rains in the Thayetmyo district were good and the upland crops gave good results. The rainfall was 14 inches less than that of last year. The later-grown paddy crop suffered partially from the absence of rain at the end of the season.

Tenasserim division.

10. In this division the rainfall was abundant, but badly distributed—heavy at first and light at the finish. The crops suffered in consequence and in Toungoo and Amherst remissions were necessary owing to drought. Floods also caused damage in the Amherst district owing to the heavy rains in June and July.

Calamities of the season.

11. The only calamity in the Arakan division was a small outbreak of small-pox in the Ramree township, but it had no effect on the cultivation. In the Pegu division no special calamities are reported, with the exception of a flood caused by the closing of the sluice-gates on the Pegu-Sittang canal by the Public Works Department. In the Irrawaddy division Henzada district suffered from cattle disease, cholera, and small-pox, and Pantanaw town (Myaungmya district) was visited by cholera. In the Tenasserim division parts of Tavoy and Mergui suffered from flood and in the Attaran and Haungtharaw townships of the Amherst district floods damaged the crops over nearly 20,000 acres and, in re-planting,

the young crop was in parts attacked by insects. In Toungoo district the coffee plantations have all been visited by the leaf disease (*Hemeleia vastatrix*). The planters are making great efforts to stamp it out.

Increase or decrease of area in occupation and fallow areas.

Provincial.

12. The total area actually in occupation during the year was 7,241,161 acres as compared with 6,997,742 acres in the previous year, the increase being 243,419 acres or 3·48 per cent. Of this area, 6,665,056 acres were cropped during the year, 403,232 acres were under current fallows as against 398,084 acres in the preceding year, the remaining area was land included in grants which have not yet been brought under cultivation. Of the area in occupation, 6,271,031 acres were under supplementary survey, and out of this area 371,368 acres were fallow. Of the area under supplementary survey, 5,812,224 acres were under or intended for paddy cultivation and 458,807 acres under garden and miscellaneous cultivation.

Like last year, there was again a very large increase in the area under cultivation, while the area under fallow was but slightly greater than that of last year. High prices during the last few years and the favourable season of last year have induced cultivators to extend their holdings, clear fresh land, and even to desert other and possibly more paying crops for the cultivation of paddy.

As usual, the largest increases are found in the delta districts and in Pegu. The extraordinary increase in Toungoo, due no doubt in part to immigration from Upper Burma and the poorer districts, also reflects on the accuracy of the old thugyi measurements. In Prome and Henzada a yearly increase in the area under cultivation cannot always be looked for, and in Thayetmyo a decrease is recorded.

Arakan division.

13. The total occupied area in Akyab rose to 709,528 acres, being 9,092 acres more than last year. The area actually cropped was 590,991 acres. The fallow area, as the district recovered from the effects of the cattle epidemic of the last three years, again decreased by 17,985 acres and was about normal at 64,950 acres. Many grant lands that had been relinquished in former years were resumed by their original owners in the year under report. In tracts under supplementary survey the occupied area was 563,089 acres against 560,745 last year, and the fallow area decreased from 82,584 acres last year to 64,499 acres this year.

In Kyaukpyu there was a small decrease of 3,071 acres in the occupied area, which was 145,229 acres this year against 148,300 in the preceding year. The cropped area was 137,559 acres, or an increase of 930 acres over that recorded last year. The fallow area shows a small decrease of 368 acres. In tracts under supplementary survey the occupied area increased by 338 acres to 99,591 acres. The decrease in the total area is confined to tracts outside the supplementary survey.

The total occupied area in Sandoway was 65,717 acres against 63,939 acres last year. The increase is ascribed to the extension of cultivation and more accurate survey in tracts outside the area under supplementary survey. The cropped area was 61,719 acres against 60,343 acres last year. The occupied area under supplementery survey increased by only 264 acres.

Pegu division.

14. Two-thirds of the large increase in the total occupied area in the Hanthawaddy district, from 1,041,017 acres to 1,080,240 acres, is attributed to the opening out of new cultivation, chiefly in the Taikkyi and Thabyègan townships. The cropped area was 1,027,027 against 991,890 acres last year. The fallow area showed a decrease of 1,899 acres. The whole district is practically under supplementary survey.

The same causes as were mentioned in the report of last year once more brought about a large increase in the occupied area of 35,245 acres in the Pegu district and the total area now is 680,769 acres. The settlement of the Nyaunglèbin subdivision has no doubt had an effect also on the figures. The cropped area was 612,968 acres against 581,776 last year. The fallow area shows a very small decrease. In the area under supplementary survey the occupied area rose from 427,530 last year to 446,004 this year. Part of this increase is due to the survey of the Tandawgyi valley. In Tharrawaddy there was an increase of 11,935 acres in the area under occupation, but the fallow area also increased by 4,429 acres, and the

area cropped was 402,222 acres against 411,570 acres, a serious decrease, attributed by the Deputy Commissioner to the want of rain in the early part of the year. In Prome also there was a decrease in the area under crop, which was this year 306,149 acres against 307,920 last year. The area under fallow rose to 20,745 acres, an increase of 1,750 acres. The unfavourable season was no doubt the cause. The total occupied area rose to 326,894 acres.

Irrawaddy division.

15. In Thôngwa the total occupied area increased by 22,387 acres to 853,613 acres, of which 60,680 acres were fallow, an increase over last year of 7,123 acres. The cropped area was 788,065 acres against 768,257 last year. The occupied area under supplementary survey rose from 825,213 to 846,558 acres in the year under report. In Bassein there was an increase of 13,322 acres over last year in the area under occupation, and the total area now is 535,726, but the total fallow area also rose by 10,967 acres to 62,675 acres. The Deputy Commissioner considers that this figure is but little above the normal fallow area of the district, and attributes the increase to the late commencement of the monsoon. The rules have not operated in such a way as to throw out of cultivation lands that would otherwise be cultivated. In tracts under supplementary survey the total occupied area increased from 507,108 to 520,212 acres.

There was an increase of 7,187 acres in the area occupied in Henzada, and the total area was 476,329 acres in the year under report. The increase in fallow was very small, only 447 acres. The area under crop was 459,870 against 454,121 acres last year. In Myaungmya there was a large increase of 29,049 acres in the area under occupation, due to extension of cultivation. The total area occupied is 466,012 acres against 436,963 acres last year. The fallow area rose from 26,306 acres to 31,936 acres during the year under report.

Minbu division (Thayetmyo district).

16. There was a slight decrease of 562 acres in the area under occupation, which was 128,297 acres against 128,859 acres last year. The fallow area decreased by 2,532 acres, and the area under crop was 112,146 acres against 109,876 last year and 114,685 the year before. The increase is due to the survey of three circles in the Minbu township and is confined to paddy cultivation. The area under cotton again decreased.

Tenasserim division.

17. In Toungoo there was an enormous increase in the total occupied area from 194,472 acres last year to 232,839 acres this year. This may be attributed to the presence of the settlement party in the district. The cropped area was 195,749 acres against 186,992 acres last year. The fallow area is represented as 337 acres, a figure that hardly bears comparison with the area recorded for other districts. On the completion of the settlement, more correct figures will no doubt be obtained. In Salween district there was a small decrease of 18 acres in the area under occupation. In Thatôn the total occupied area was 547,221 acres against 527,958 acres last year, while the fallow area decreased from 15,862 acres to 12,740 acres. The reasons assigned for the increase are the introduction of supplementary survey into the Kyaikto subdivision and ordinary extensions of cultivation. The area under crop was 529,896 acres against 516,316 acres last year. The increase is almost entirely under the head of paddy cultivation.

In Amherst the area under occupation was 330,544 acres, an increase of 7,479 acres over last year. The fallow area shows a small decrease of 996 acres, and the cropped area was 312,908 acres, an increase of 9,541 over last year. A large part of the increase is due to the reclamation of the Mudôn plain. The occupied area in Tavoy was 116,821 acres, an increase of 2,766 acres over last year. The fallow area, however, rose by 2,149 acres, and the area cropped was 111,285 acres against 106,665 last year. This is the only district in Lower Burma in which twice-cropped areas are reported, due to the cultivation of sunn hemp on paddy-land. In Mergui the total occupied area was 87,402 acres against 83,911 last year, and the cropped area was 81,785 against 78,712 acres last year.

Increase or decrease of area under particular crops.

Provincial.

18. The total area actually cropped with rice was 6,098,956 acres in 1898-99 against 5,912,734 acres in the previous year. Rice is the only crop of provincial interest in Lower Burma,

but there nre other miscellaneous crops grown in all districts. The variations in the area under rice have already been explained above. Such explanations of the variations in the areas under the other crops as appear to be called for are given below.

Arakan division.

19. The decrease in the cultivation of sugarcane in the Kyaukpyu district is attributed to the ravages of wild pigs, but the Commissioner considers that considerable risk would be incurred if villagers were allowed guns. In Sandoway the decrease under sessamum is stated to be due to a fall of prices last year.

Pegu division.

20. In Pegu the area under tobacco and orchards shows an increase. In Tharrawaddy, owing to untimely flood, there was a large decrease in the area under tobacco. The large decrease in the area under sessamum and other food crops is attributed to the ravages committed by stray cattle in the Mônyo township. In Prome the area under orchard and garden produce shows a considerable increase, but no reason is given.

Irrawaddy division.

21. In Bassein the area under tobacco decreased owing to the prolonged flood in the tobacco tracts in Daunggyi. In Henzada the area under garden and orchards decreased. The cause is stated to be that garden-land was utilized for paddy cultivation. The area under tobacco, which is an important crop in this district, increased to 7,274 acres. The area under maize was increased by 72 per cent. during the year owing to the good demand for green cobs and for cheroot-wrappers.

Minbu division (Thayetmyo district).

22. The area under cotton has again decreased owing to the low state of the market. The first rains were good this year, and the cultivation of maize and sessamum has increased.

Tenasserim division.

23. It is now explained that the decrease in the area under sugarcane in Thatôn (which has again occurred) was due to a mistake in assessing the area under sugarcane; the mistake has now been corrected, and in future years it is hoped that the area under this valuable crop may increase. In Thatôn there has been an increase in the garden and orchard cultivation, while in the settled tract of Amherst district the area under gardens has diminished. The decrease under sugarcane and miscellaneous crops in Amherst is ascribed to the increase of paddy cultivation. In Tavoy the area under sunn hemp declined by 356 acres owing, it is suggested, to the lethargy of the cultivators, but probably in part due to the want of a good market. The area under gardens and orchards in this division is 132,829 acres against 112,206 acres in the Irrawaddy division and 73,637 acres in the Pegu division.

Prices.

Rangoon.

24. During the first three months of the year the price of paddy rose to as high as Rs. 105 and subsequently dropped to Rs. 96. In the later months prices remained firm with short supplies at Rs. 98 to Rs. 100 and gradually fell to Rs. 85. The market for the harvest of the year under report opened at Rs. 85 and, on the price rising to Rs. 90, supplies gradually improved, and in February the prices touched Rs. 105. Since then the price steadily declined to Rs. 85. The market has generally been favourable to those cultivators who managed to get fair crops, and the fall in prices has been a disappointment to speculators. The price of rice fell with the price of paddy in all divisions.

Arakan division.

25. In Akyab the price of paddy was high at the beginning of the year, fluctuating at about Rs. 100. This year supplies were plentiful with a good season, and the opening price for the new season was Rs. 77. In February the price rose to Rs. 91, but fell in May to Rs. 78. The price of salt fluctuated largely during the year under report from Rs. 2-8-0 to Rs. 4-8-0 per maund. The cause of the fluctuation is not explained. In Sandoway the price of salt rose with the enhanced duty, and the price of jaggery increased owing to the sugarcane disease. The price of plough-cattle has fallen in Akyab.

Pegu division.

26. The Commissioner of Pegu remarks that the prices of paddy quoted do not show the prices that the cultivator obtains for his produce, but that they have generally been able to secure prices varying from Rs. 80 to Rs. 90. The prices quoted for Pegu vary with those in Rangoon and are about Rs. 6 below those quoted in the export town. These prices, however, are prices prevailing at places of shipment, and paddy could be obtained in the fields at a cheaper rate. The retail price of rice fell with the cheaper paddy market, but the diminished exportation from Prome is hardly sufficient to account for a fall of 17 per cent. in the price of cotton.

Irrawaddy division.

27. In Thôngwa the price of paddy rose from Rs. 85 at the commencement of this year's harvest to Rs. 100 in March. The price of plough-cattle increased with the growing demand. The Deputy Commissioner, Bassein, has furnished an excellent note on the price of paddy, an extract of which is given in the Appendices. In last year's harvest prices were high in April at Rs. 100 to Rs. 110, but, with large supplies in May, fell to Rs. 90, but rising to Rs. 110. In July the price of paddy was firm at Rs. 100, and from that time prices varied from Rs. 95 to Rs. 100, but the supplies after September were *nil*. The opening price of the new harvest was Rs. 90, and large supplies came in with the price at Rs. 105, falling to Rs. 98 in February and March. Straw is sold at 8 annas a maund, but is usually not weighed, but sold per cart-load, thus causing the mistake in last year's figures. A mistake was also made in last year's figures on firewood, but the price of firewood has not altered. The price of fish is said to be rising owing to the diminished supply of the larger kinds of fish. In Henzada the price of rice has fallen, and also the price of ghi, the latter probably owing to the better supply from India. In Myaungmya, as in Bassein, the price of fish has risen.

Minbu division (Thayetmyo district).

28. In Thayetmyo prices are reported to have been generally lower. The price of cotton again declined owing to the absence of demand from Rangoon. The price of plough-cattle evidently varies with the local demand; this year it has fallen, while last year it rose. The variations in maize, which is sold in the local market, are perhaps attributable to local causes also, while the fall in the price of sessamum is attributed by the Deputy Commissioner to the favourable season.

Tenasserim division.

29. In Toungoo the Deputy Commissioner is of opinion that the price of plough-cattle has a tendency to rise owing to a diminished supply from Upper Burma. In Thatôn the price has risen, and it is hard for the cattle-breeders to keep pace with the demand, so rapid of late years has been the extension of cultivation. In Tavoy the price of ghi fell as in Henzada. The price of iron fell owing to the absence of any demand. In Mergui the price of salt fell owing to an increased local output.

Grazing-grounds.

Provincial.

30. The effect of the action taken with regard to the reservation of grazing-grounds in each division in the year under report is shown below.

Division.	Area in acres.			
	Reserved at the beginning of the year.	*During the year.*		Total reserved at the end of the year.
		Reserved.	Thrown open.	
Arakan	61,968·62	914·04	...	62,882·66
Pegu	227,027·75	28,397·24	...	255,424·99
Irrawaddy	246,232·16	4,865·45	1,473·96	249,623·65
Tenasserim	128,647·22	23,452·98	...	152,100·20
Total ...	663,875·75	57,629·71	1,473·96	720,031·50

In Toungoo the areas of each grazing-ground are not known, and each will have to be re-alloted when the exact area is ascertained. In the Thayetmyo district, Minbu division, there are no grazing-grounds; like many parts of the Tenasserim division, the land fit for grazing is frequently unculturable. Taking the total stock of cattle in Burma at 1,929,419 head, the number of cattle to the grazing area is 27 head to 10 acres of the area reserved. As compared with the area under paddy, to every 8⅔ acres under paddy there is one acre of grazing. The Tenasserim division has less than half the paddy cultivation of the Pegu division, and but little more than half that in the Irrawaddy division.

Arakan division.

31. In Akyab three new grazing-grounds were allotted during the year with an area of 284·40 acres; the demarcation of two of them was completed before the end of the year; the third was being demarcated. The total number of reserved grazing-grounds amounts to 345, with an area of 61,219 acres, being an average of 177 acres to each grazing-ground. Eleven cases of encroachment were reported and convictions were obtained in all. In Kyaukpyu an area of 404·75 acres was reserved during the year under report. In Sandoway the Minbawdaung grazing-ground was found to be only 96·83 acres instead of 363·12 acres as reported. The boundaries of the grazing-grounds were verified during the year and all except the one mentioned above found to be in good condition. An area of 159·89 acres in the surveyed and 105 acres in the unsurveyed portion of the district was reserved during the year. One case of encroachment was punished. No attention apparently has been paid by the Deputy Commissioner to the remarks in the report of last year.

Pegu division.

32. Reservation of areas of a moderate size in Hanthawaddy was completed in 35 cases with an area of 9,708 acres on the lines mentioned by the Deputy Commissioner in the report of last year, and before any grant was issued a full enquiry was made as to whether the land applied for was needed for grazing purposes. In four cases, with an area of 1,044·15 acres, final orders of allotment have not yet been passed. Encroachments to the number of 38 in a total area of 12 acres were detected and convictions obtained. The demarcation was carefully looked after.

Settlement operations in the Nyaunglèbin subdivision, Pegu district, revealed the fact that grazing-grounds that had been reserved were not entered in the registers. In the Nyaunglèbin subdivision 42 new grazing-grounds, with an acreage of 18,201·42, were reserved during the year, and one grazing-ground with an area of 190 acres in the Pegu subdivision. The total number of grazing-grounds is now 152 with a total area of 106,417·89 acres. Out of 46 encroachments, 41 were convicted. The Land Records staff maintained the demarcation and replaced most of the missing marks. Three grazing-grounds were reserved in Tharrawaddy during the year. The area reserved up to date is too small for the requirements of the district, and enquiries are being made to reserve more. The prosecutions in former years have had no effect in preventing encroachments. One hundred and eighteen encroachments are reported, but it is not mentioned how they were dealt with. In Prome no reservations were made; the area of grazing land as reserved is 3,066 acres against a cropped area of 259,099 under paddy and a stock of cattle large and small of 135,877 head. Unculturable lands fit for grazing purposes exist in the Prome district, and there is not the same need for reservation as in the lowlying districts of the delta.

Irrawaddy division.

33. In Thôngwa district three new grazing-grounds with an area of 919·20 acres were reserved during the year. A total area of over 40,000 acres seems small for a district like Thôngwa. Flooded areas that are at present unculturable are available for grazing in many parts of the district. In Bassein the Revision Settlement Officer has been able to afford assistance in bringing to the notice of the district authorities lands available for grazing. Eleven new grounds with the small area of 659 acres were reserved during the year and 53 acres subtracted on account of the exclusion of village sites from the former reserved areas. The Deputy Commissioner, Henzada, has paid great attention to the maintenance and demarcation of grazing-grounds, and his efforts have not received the support that should have been given by the Township Officers and the Land Records staff. An encroachment

of over 100 acres in the Thaukkôn grazing-ground was not reported, and in the Kabaing circle one whole grazing-ground was occupied. Five hundred and forty-six persons were prosecuted during the year for encroachments. Such a number of prosecutions should never have been necessary if the reserved grazing-grounds had been visited every year. A very small area was reserved during the year. In Myaungmya a mistake had been made by including three grazing-grounds transferred from the old Bassein district and entered in the register, which on enquiry were found not to exist. A large area has therefore to be deducted. Twelve new grazing-grounds with an area of 3,248·18 acres were reserved during the year. Proposals for reservation are now said to meet with many objections, while in Thôngwa petitions to throw open grazing-grounds are constantly being made. The prosecutions for encroachment were 78 in number, about the same as last year. Sixty-nine persons were convicted.

Tenasserim division.

34. In Thatôn an additional area of 7,734·37 acres was reserved during the year. There are now 178 grazing-grounds with an area of 75,279·20 acres. The progress during the year has been satisfactory and an extract from the Deputy Commissioner's report is given in the Appendix. The demarcation of the existing grazing-grounds should not, however, be lost sight of. Out of 25 cases of encroachment, the Deputy Commissioner had to order retrials in 22 cases on account of inadequate punishment. In Amherst 20 persons were prosecuted for encroachments. An area of 881 acres only was reserved during the year, but 14 more grazing-grounds have been selected. The condition of the boundary posts is not as good as it should be. Grazing in large tracts that are unsurveyed is common in this district and in Thatôn. The paddy-cropped area in Amherst is 272,372 acres, and the area of grazing-grounds reserved is a little over 12,000 acres. In Tavoy an area of 1,847·61 acres was reserved during the year, and there is now one acre of grazing-ground to about six acres of actually cultivated land. The demarcation was satisfactory, and twenty-four of the old grazing-grounds were resurveyed during the year and their boundaries corrected. In Mergui the grazing-ground proceedings were in such a state that all were resurveyed during the year. The total area thus surveyed was 9,512·94 acres. Proceedings for the allotment of each grazing-ground have not yet been held, but the Deputy Commissioner is now proceeding to rectify the former neglect.

Cattle markets and cattle.

Provincial.

35. The stock of cattle of all kinds was 1,929,419 in the year under report as compared with 1,869,743 last year. Cattle disease, its prevention and its cure has formed a portion of the Report on the Civil Veterinary Department. The year has been marked by the absence of disease, and by the diminished importation of cattle from Upper Burma and from Siam. Below is shown the total number of cattle usually employed in ploughing, as compared with the area under crop for the years 1893-94 to 1898-99, an interval of five years :—

	1893-94.	1898-99.
	Number.	Number.
Bullocks	547,457	566,312
Male buffaloes	286,325	272,588
Female buffaloes	219,506	228,383
Total ...	1,053,288	1,067,283
	Acres.	Acres.
Area under paddy-crop	5,183,456	6,098,956

Thus there is a marked decrease in the most useful plough animal, the male buffalo, and the total increase from 1,053,288 to 1,067,283 head of cattle is only 1 per cent., while the cropped area has increased by 915,500 acres or 17 per cent. In 1893-94 there were 9·8 acres of cultivation to one pair of plough cattle and

now there are 11·4 acres. The figures cannot pretend to any degree of accuracy. Many lands are not ploughed, and female buffaloes are not always used in the plough. In the delta districts fears are already expressed lest the supply of plough cattle should fall short.

Arakan division.

36. There are no cattle markets in the division. Cattle from Kyaukpyu are taken across at times to Akyab and even to Upper Burma, while the cattle in Sandoway are sometimes sold in the Bassein markets. In Akyab and Kyaukpyu there has been an increase in the numbers of both bullocks and buffaloes, but the number of ponies has fallen considerably in Sandoway and Kyaukpyu. The deaths from rinderpest and anthrax were more numerous in Akyab than last year, and the Deputy Commissioner considers that the district can never become quite free from disease. In Kyaukpyu the Veterinary Assistant prevented an outbreak of foot-and-mouth disease from spreading. The village headmen are reported to have registered the deaths of cattle accurately. If the excellent crop obtained this year in Akyab is a guide, the supply of cattle for agricultural purposes in that district must be sufficient.

Pegu division.

37. In Rangoon imported cattle brought no disease with them. The numbers of bullocks and cows show an increase in every district except Tharrawaddy. Buffaloes show a decrease in Hanthawaddy, and they have not increased in Prome; elsewhere they are more numerous than last year. Rinderpest was prevalent during the year in the Kawa township of Pegu, and in the Tapun and Gyobingauk townships of Tharrawaddy. In each district attention has been paid to the rules for the segregation of cattle and Veterinary Assistants have been extremely useful.

Irrawaddy division.

38. In Thôngwa district, after the abolition of the cattle market at Yandoon, the sales at the one remaining market of Danubyu have decreased to 495. The fees realized amounted to Rs. 102 against a cost of Rs. 180. The number of cattle in the district remained almost stationary. In Bassein male buffaloes show a decrease of over 3,000, while the supply of young stock has increased by over 7,000. In Henzada the number of bullocks decreased by nearly 2,000, while in Myaungmya there was an increase of about 1,300 in male buffaloes. The cattle markets in Bassein, four in number, were little used during the year, only 832 transactions having taken place against 1,534 last year. The district was well supplied last year, and there was no demand for imported cattle. In Henzada there has been a considerable decrease in the number of transactions in the five cattle markets, the number amounting to 6,860 against 8,823 last year; the reason given is the diminished importation from Upper Burma. The division generally shows a very light mortality among cattle this year. In Bassein and Henzada there were outbreaks of rinderpest, but the work of the Veterinary Assistants is praised in all four districts; and except in Myaungmya, where the Deputy Commissioner has been trying his best to improve matters, the village headmen have appreciated the importance of their duties.

Thayetmyo district.

39. The stock of cattle, especially bullocks, increased in Thayetmyo, and with the exception of rinderpest in Myedè, there was but little disease. As the Commissioner remarks, the statistics are probably not to be relied on, and the stock of cattle is larger than reported.

Tenasserim division.

40. The figures showing the number of cattle do not call for any special remark as compared with last year. There has been a slight general increase, but in Mergui the number of male buffaloes has decreased by nearly 5,000. In Amherst the only cattle market is at Kawkareik, and the sales recorded, 10,045, are slightly less than last year, but much more numerous than the year before. In Thatôn the amount of cattle sold in markets was 3,781 against 3,431 last year, and the fees realized amounted to Rs. 945-12-0. Throughout the division, with the exception perhaps of Toungoo, the year was marked by the almost total absence of any epidemic. The Veterinary Assistants have generally worked well. The decrease in Mergui in the number of buffaloes may perhaps be due to exportation to Siam.

SECTION II.—SURVEYS AND SETTLEMENTS.

Demarcation before survey.

Toungoo district.

41. The demarcation of lands in advance of survey in the Toungoo district, which was brought to a close last year, is reported by the officer in charge of the survey party as being good. Two cases of doubtful boundaries are said to have been met with, but these were settled by reference to the Deputy Commissioner. The *kwins* which were demarcated seem to have been generally too large.

Myaungmya district.

42. The only demarcation work undertaken in the year was in the Myaungmya district, in preparation for the local cadastral survey that was to follow. An Inspector of Land Records from the regular supplementary survey staff of the district was temporarily transferred for the purpose, and completed the demarcation of 111 *kwins* of which 91 only, with an approximate area of 115 square miles, are to be surveyed; the rest are dense jungle. The cost of the work amounted to Rs. 473.

Cadastral surveys by the Survey of India Department.

No. 7 Party.

43. Owing to the formation last October of No. 3 Cadastral Party of Upper Burma into a Topographical one, the cadastral survey work of that party was transferred to No. 7 Party of the Survey of India Department, which has hitherto been employed in Lower Burma. The latter party therefore operated in the year in both sections of the province. In the lower section work was confined to the Toungoo district, where 660 square miles of the original survey programme were cadastrally surveyed, together with an additional 46 square miles of extension detail survey, making 706 square miles completed in Lower Burma. The total cost of the party, including the operations conducted in Upper Burma also of 109 square miles of a cadastral survey, in actual and probable expenditure of the year, comes to Rs. 2,80,494, or Rs. 344 per square mile, which is comparatively high.

Settlements.

Toungoo district.

44. Settlement operations were carried on during the year over an area of 807 square miles in the Toungoo district. The tract lies south of Toungoo, on both sides of the railway line and a strip of country on the east of the Sittang river right down to the Thatôn district border. About one-third of the area worked over is under cultivation, which is extending very rapidly in the Minbôn and Zeyawaddi circles. Owing to the numerous changes in the agricultural features of the Bawni circle of the Pegu district caused by the rapid spread of cultivation, the settlement was postponed. A re-survey has now been arranged for by a small detachment of No. 7 Survey Party in 1899-1900 and the settlement in the year after by a staff told off from the present settlement party, which will then be chiefly engaged in the Thayetmyo district. The field-work of the settlement party in Toungoo was inspected by the Director towards the close of the field-season. He found the work satisfactory. The cost of the operations, actual and estimated, amounts to Rs. 55,670, which gives a cost-rate per square mile of Rs. 69. The report on the settlement operations conducted the year before in the Nyaunglèbin subdivision of the Pegu district was received in February 1899 and the new rates were notified in June following.

Revision settlement operations.

45. Revision settlement operations were continued in the year in the Hanthawaddy and Bassein districts by two of the revision settlement parties, while the third on completion of the work in the Myaungmya district proceeded to the Pegu district for similar work there. In the areas settled last year, the revised rates in respect to the Bassein and Myaungmya districts came into force from the 1st July 1899, but the report on Hanthawaddy was delayed owing to extensive re-surveys which had not been foreseen.

Revision of settlement, Hanthawaddy district.

46. An area of 710 square miles was operated on by the revision settlement party. The block worked over lies mainly to the south of the Tunte canal down to the coast, and between the Thôngwa district and the Rangoon river

on the west and east sides. The survey section of the office was examined by the Assistant to the Director, who found several remediable defects in the work. The field-work was inspected by the Director. He ran some "partals" across portions of the re-surveys which were of fair quality. The total cost of the operations comes to Rs. 26,284, which works out to a cost-rate of Rs. 37 per square mile. The area re-surveyed was 41,916 acres, at a cost of Rs. 0-6-6 per acre approximately, or Rs. 16,993 in all.

Revision of settlement, Bassein district.

47. The revision of settlement in the Bassein district was confined to the previously surveyed and settled portions of the Kyaungôn, Kyônpyaw, and Yegyi townships, having an area of 812 square miles. Field work began on the 1st November 1898 and the recess-work is now in hand. The survey portion of the office work was inspected by the Assistant to the Director and was on the whole satisfactory. The Director checked the field-work, which included some changes made in the former soil classification. He considered that except in one case the alterations were judicious and necessary. Some of the re-surveys were also tested, but this work was not altogether up to the mark. An area of 62,604 acres in the Kyônpyaw township was re-surveyed on the 16-inch scale. Grazing-ground cases were numerous and were carefully investigated and proposals for new reservations or revision of existing grazing-grounds will be submitted in due course. The total cost of the operations, actual and estimated, for the settlement year amounts to Rs. 35,310, or Rs. 43 per square mile.

Revision of settlement, Myaungmya and Pegu districts.

48. On completion of the revision settlement work in the Myaungmya district, the revision settlement party was transferred from there to Pegu, at the end of October 1898, for similar operations in the latter district. The Assistant to the Director inspected the survey part of the office work at Myaungmya. The area operated on in Pegu was a compact block partly to the west of the Pegu river and the remainder on the east side extending as far as the Sittang river with an area of 550 square miles. The area of which the survey was revised was 53,047 acres. The total cost of the work comes to Rs. 28,313, which is at the rate of Rs. 51 per square mile.

Revision of garden classification in the Tavoy district.

49. The re-classification of garden lands in the Tavoy district, for the revision of assessment rates, which was begun in the latter part of 1897, was concluded in August 1898. The new rates have been sanctioned for a period of 10 years, subject to revision should the district come under regular settlement before the expiration of that term, and come into force from July 1899. The total acreage of the gardens amounts to 17,198 acres with a present demand of Rs. 38,021, which the new rates of assessment should raise on the same area by Rs. 13,891 or 37 per cent. The work was intelligently and carefully carried out on the same lines as in Amherst and Thatôn.

Revision of soil classification in the Kyaukpyu and Sandoway districts.

50. The re-classification of soils which remained over from last year in the greater part of the surveyed tracts of the Kyaukpyu district was completed in the year of report. The area dealt with consisted of a small portion of the Ramree township and the whole of the Cheduba, Kyaukpyu, and Myebôn townships, which are under supplementary survey. The cultivated area of which the soils were classified amounts to 73,426 acres. The field-work was checked by the Assistant to the Director, who found it on the whole to have been well done. The Director also examined the work done in the Sandoway district the previous year. He checked the work minutely in a considerable number of *kwins* and was satisfied that the facts set forth in the Superintendent's report might be accepted as reliable, while the soil classification had as a rule been judiciously and satisfactorily done. The orders on the Sandoway report have issued, and the new rates, which are expected to result in an increase of 20 per cent. in the revenue demand, will come into force from next year and have been fixed for a term of 15 years or until a regular settlement is undertaken. The cost of the year's operations amounted to Rs. 6,205.

Local Surveys not including those carried out by the ordinary Supplementary Survey agency.

Survey of grants of waste land.

51. The details of the survey of *pottas*, which was undertaken by extra surveyors in seven districts on the same principles as last year, are given below.

Akyab district.—A *potta* survey establishment is said to have been entertained for work in the An township, outside of the surveyed tract, but particulars of the surveys done are not furnished beyond its being stated that there was a resulting increase of 430 acres in area with a revenue demand of Rs. 768.

Hanthawaddy district.—The work of surveying *pottas* was very heavy, and on this account three extra Inspectors and several surveyors (number not given) had to be taken on for this particular duty. Out of a total of 1,373 *potta* cases which had to be attended to in the year, 1,176 were disposed of. The area dealt with is not reported.

Pegu district.—A special staff consisting of five surveyors was employed to survey *pottas* in the circles of Kamasè, Payagalè, and Minywa. The total area surveyed was 8,421 acres, of which 6,447 acres are accretions from the Sittang river in the two last-named circles. The amount of surveying fees realized from the applicants was Rs. 3,068 and the amount incurred in the cost of the survey was Rs. 588.

Tharrawaddy district.—Six special *potta* surveyors were at work in the year, three in the unsettled circles of Bilin and Shwedaung and three in four settled circles. The land in this neighbourhood is gradually being drained by natural forces, and the demand for cultivable land is great. The area surveyed was 15,124 acres and the work was checked by the Inspecting Officers. The surveyors were paid for their work, according to its quality, at a contract rate of from $3\frac{1}{2}$ to 5 annas per acre, and the total amount paid on this account is not reported.

Bassein district.—The arrears of *potta* surveys in the Kyônpyaw and Kyaunggôn townships are mentioned as having been satisfactorily brought up by two special surveyors, but no particulars of the work done are given.

Myaungmya district.—Two surveyors are described as being employed on the survey of grants in the unsettled portions of the district, but no details of any kind are furnished.

Thatôn district.—The surveys of waste land applied for as grant were made by special surveyors. No particulars regarding the area surveyed or the cost of the operations have been furnished.

Amherst district.—A temporary establishment of two surveyors was engaged for a short period for the demarcation and survey of *pottas* in the Zaya township. The area surveyed and mapped came to 1,600 acres, and the cost of the work amounted to Rs. 400.

Mergui district.—An area of 1,342 acres in the Myoma township and 305 acres in the Tenasserim township, in all 1,647 acres, were surveyed in *potta* by a special staff of seven surveyors. The cost of the work is not stated.

Field-to-field survey in the Tandawgyi and Paunglin valleys, Pegu district.

52. The survey of the Tandawgyi and Paunglin valleys, which was begun last year, was completed in the year of report. The staff engaged on the work consisted of one Inspector, two sub-surveyors, one computor, and five field surveyors. The tract is malarious, but the health of the detachment remained good throughout the season till towards the close of the field-work, when a few fell sick. The area surveyed was altogether 52 square miles, 2 of which lay in the Tandawgyi valley which remained over for completion on that side from last year and the remainder in the Paunglin valley north of Hlègu and situated on either side of the Kalitaw *chaung*. The area under cultivation comprises 5,490 acres, thus giving the proportion of cultivation to waste approximately at 1 to 5. The total number of fields surveyed was 16,556, the average size of each being 0·33 acre. The increase in area over the thugyis' measurements was only a little over 8 per cent. or considerably under the original estimate, but it was evident that the thugyis had anticipated the advent of the survey in the preceding year and increased their measurements accordingly. The area shown by them in 1896-97 was 4,362 acres, so that the increase due to survey was nearly 30 per cent. The cost of the survey

comes to Rs. 5,730, or Rs. 110 per square mile. The work was thoroughly checked by the Assistant to the Director of Land Records and Agriculture. The work was well and carefully done.

Field-to-field survey of isolated paddy-land blocks in the Thatôn district.

53. The area of the scattered blocks of paddy-land for survey in the Hlaingbwè township of the Thatôn district, to which reference was made in last year's report, measured in all about 45 square miles and contained waste areas, to allow for expansion of cultivation, which would be as much again as the cultivated area. The survey was conducted by a special staff of local men composed of one Inspector, one sub-surveyor, five field-surveyors and one computor. Both the traverse and cadastral work were inspected by the Assistant to the Director, who ran check lines in three *kwins*. In one case it was necessary to have the plane-tabling redone, but otherwise the work was of good quality. Numerous partals were taken over the ground by the Inspector and the work was also tested by the Superintendent and in one case by the Deputy Commissioner. A considerable increase in the revenue, as the direct result of the survey, may be looked for. The total area surveyed in the year was 45 square miles, of which 16,000 acres is under cultivation. It consisted of parts of the circles of Kunbi, Kawlôn, Myainggyi, Myainggale, and Lunnya. The cost of the operations amounted to Rs. 6,935, or Rs. 154 per square mile.

Field-to-field survey of the Mindôn valley, Thayetmyo district.

54. Owing to the indifferent health kept by the members of the survey staff in the previous season, the whole of the area traversed during 1897-98 in the Mindôn valley could not be cadastrally surveyed the same year, so that the balance that could not then be done had to be undertaken during the past season. The staff employed on the work consisted of one Inspector and six field-surveyors. A small portion, measuring 5 square miles in all, of the cultivated areas of the adjoining circles of Tagaungnet and Mindat, was also traversed and surveyed cadastrally. The holding and crop-marking were done simultaneously with the survey. The work was checked by the Assistant to the Director, who, though the surveys were difficult from the small size of the fields, found it to have been well done. The total area surveyed during the year comprised 49 square miles, of which 9,773 acres, or about one-third, is under cultivation. This gives an increase in the cultivated area over the thugyis' measurements of 1,494 acres, or 18 per cent., which is about the same proportion as last year. The number of fields surveyed was 35,935 having an average size of 0·27 acre. The cost of the operations amounts to Rs. 5,234. The entire area traversed and surveyed field-to-field and geographically connected with the main circuits of the old survey during the past two years of what is known as the Mindôn valley comes to 78 square miles at a cost of Rs. 160 to the square mile.

Field-to-field survey of the Kyunpyathat tract, Myaungmya district.

55. Sanction was accorded for the cadastral survey, by a locally organized staff, of certain areas which were fast coming under cultivation in the southern portions of the Kyunpyathat and Pègôn circles in the Wakèma township and of the Kyagan and Amat circles in the Myaungmya township, the northern parts of the circles named being already under supplementary survey. The area of the tract for survey was about 120 square miles, of which nearly one-half was occupied largely by grants whose period of exemption has not yet expired. The survey staff was composed of one Inspector, two sub-surveyors, and eight field-surveyors. Field-work was to have started on the 1st December 1898, but, owing to faulty office arrangements and the difficulty of getting chainmen, was not begun till much later. A total area of 60 square miles was traversed, of this, only 26 square miles were cadastrally surveyed. Line-cutting through heavy jungle retarded the progress of work. The cultivated area in the tract surveyed field-to-field amounts to 9,547 acres comprising 7,300 fields of an average size of 1·31 acre. The detail survey was "partalled" by the Assistant to the Director and was found to be of good quality. The total cost of the operations, actual and estimated, comes to Rs. 7,255, of which Rs. 1,154 was on account of the traverse section and Rs. 6,101 for the cadastral, or at the rate of Rs. 19 and Rs. 235 per square mile respectively for the two species of work executed.

Checking of thugyis and revenue surveyors' measurements outside of tracts under supplementary survey.

56. In all but four districts the checking of measurements in the unsurveyed areas was duly carried out during the year. The net result was thus an increase of 1,976 acres, or 19 per cent. over the thugyis' or revenue surveyors' areas. In Tavoy and Mergui a considerable amount of checking was done with excellent results. In Akyab and Tharrawaddy the results were creditable to the thugyis and revenue surveyors concerned, who were more careful with their measurements than previously. In one of the four districts abovementioned, namely, Hanthawaddy, the entire area of the district is under supplementary survey, but in the other three districts, namely, Henzada, Thatôn, and Amherst, no sufficient reason is assigned for neglecting this particular work.

Revision surveys.

Area remaining for re-survey.

57. The total area which requires re-survey is now given at 1,362 square miles, or 5·93 per cent. of the entire area under supplementary survey. Out of a total of 16 districts revisions of survey are said to be needed in nine of them as follows:—

	Square miles.
Akyab	49
Hanthawaddy	121
Pegu	392
Tharrawaddy	33
Prome	57
Bassein	76
Henzada	271
Myaungmya	353
Thayetmyo	10
Total ...	1,362

The extensions and internal changes in the cultivation of the other seven districts are reported to be brought up to date. The area shown above as requiring a re-survey is about double of what was given last year, the increase in the estimates being confined to five districts: two under revision settlement, two to come under revision settlement next year, and one where the settlement of a small portion was revised last year. These failures to maintain a correct survey are mainly due to the very rapid spread of cultivation and to constant internal changes in newly cultivated blocks. Particulars of the re-surveys to be still executed are given below, district by district.

Akyab.—The permanent staff should be able to bring the area requiring re-survey up to date before the settlement is revised.

Hanthawaddy.—In the circles of Aingkalaung, Bawle and Myaungtaga a large number of *kwins* have to be re-surveyed or rather newly surveyed with reference to the details. At the time of the original survey most of these *kwins* had no cultivation in them. A special staff will have to be engaged.

Pegu.—The reasons given for a re-survey are that there have been numerous changes in the positions of *kazins* and extensions of cultivation have been particularly heavy. As the revision settlement party is at present in the district, the work will be undertaken by it. An increase to the present staff will, however, be necessary.

Tharrawaddy.—The *kwins* shown as requiring re-survey are subject to periodical floods and the *kazins* in them are thus constantly shifting. Four *kwins* with an area of 7 square miles were re-surveyed in the year by the local surveyors. Enquiries are now being made in order that the survey may be brought up to date before the revision settlement commences.

Prome.—An area of 8 square miles was re-surveyed in the year by the Land Records staff. The re-surveys are necessitated by floods in parts and in others owing to large areas of *potta* lands coming under cultivation in late years. A special staff will be required during the ensuing season to clear off the arrears prior to re-settlement.

Bassein.—The re-surveys here are necessary owing to the rapid extensions of cultivation and to breaches in the Ngawun embankment. The area re-surveyed by the local surveyors was 35 square miles. The work was checked by the Land

Records inspecting officers. It is anticipated that the whole of the area now remaining for revision will be cleared off in the ensuing field-season.

Henzada.—This is the second year in which extensive re-surveys have been carried on in the district with the object of bringing the survey work in the tract for re-settlement up to date before the arrival of the revision settlement party. During the year a staff of two special Inspectors and 28 surveyors were employed who completed the revision survey of 221 square miles. The pay of the Inspectors was met by the Government, as also of six of the surveyors for work done in circles under village headmen; the rest of the surveyors were paid for by the thugyis concerned. Only one of the Inspectors and two of the surveyors were Burmans; the rest were Hindustanis. The re-surveys of the year embrace portions of the Zalun township and part of the Lemyethna township. Last year 97 square miles were similarly re-surveyed, but the work was not very good. It is intended to complete the revisions of survey necessary in the remainder of the district within the two succeeding years. The field-work was checked by the Assistant to the Director, who ran several partals over the ground. The quality of the surveys on the whole was not altogether satisfactory. The work of the commencement of the season, like that of the preceding year, must be considered as being second class, while the later work was good. The cost of these re-surveys is not reported. The area requiring re-survey is reported larger than that of last year. The laziness of the surveyors and the lack of supervision is largely responsible for the necessity of these re-surveys.

Myaungmya.—There are heavy re-surveys necessary in the Thigwin township. An additional establishment of surveyors will be required and the extent of re-survey necessary is now being thoroughly enquired into.

Thayetmyo.—A total area of 10 square miles is estimated to require re-survey, and early steps will be taken to have the work completed by the permanent staff before the regular settlement operations are begun in the district.

Boundary Surveys.

Rangoon Town Lands.

58. The work of settling the holding boundaries of the Rangoon Town lands, which was left over from last year, was brought to a close in the year of report. The principal work of the demarcation staff, however, consisted of the erection of permanent boundary marks under the provisions of the Burma Boundaries Act and this has now been carried out, only a few final declaratory notices having still to issue. On the termination of the demarcation survey work the services of the Demarcation Officer were re-transferred in January 1899 to the general branch of the Town Lands Office. The supplementary survey of the town was started in December 1898 with a staff composed of one Inspector and two surveyors working under the immediate orders of the Superintendent of Land Records of the Hanthawaddy district. The area under supplementary survey comprises 19 square miles, of which 1,155 acres are under cultivation. The cost, which is borne by Government, amounted to Rs. 371.

Moulmein Town Lands.

59. The enquiry relating to boundaries and tenures of land in Moulmein Town was continued by a special officer in the year. The work was restricted to two divisions (IV and V), but the area dealt with was increased during the year by the inclusion within municipal limits of the *ex*-cantonment area which was handed over to the civil authorities when the troops were withdrawn from Moulmein.

Preservation of Permanent Survey Marks.

60. There are now a total number of 298,947 survey marks which are reported as having been permanently marked at the time of the original survey. The increases in the year are attributable to Thatôn, where new areas have been brought under supplementary survey, and to the Pegu and Thayetmyo districts as a result of the special surveys undertaken in those districts the year before. In Bassein, too, there has been a slight increase due to the discovery of permanent marks having been wrongly shown on the published sheets as temporary ones. In the districts of Amherst and Mergui decreases are recorded owing to errors in previous returns. In the year 141,921 marks, or 47 per cent. of the total number,

were visited by the survey staff. In all cases over one-third the required minimum of the marks were inspected. Out of a total of 19,712 marks found broken or missing 12,784 are shown as having been replaced. In Henzada, as the result of the revision survey which is in progress there, replaced marks were almost invariably found to be out of position. This has been the experience of other districts also in which revisions are being undertaken. The number of marks protected by mounds of earth in the year is 122,875. The work is usually done by the *ywathugyis* with the assistance of villagers, and on the whole has been well attended to, except perhaps in Myaungmya, Amherst, and Tharrawaddy, where this duty was indifferently performed. In Rangoon Town district, of which the figures are not included in Statement No. V of the Appendix, owners are said to be served with notices to repair or replace their boundary marks; it would be preferable to have the replacements, where necessary, executed by the survey staff and the cost (where incurred) recovered from the owners concerned. Permission was given during the year to treat as abandoned 157 permanent survey marks in the Amherst district and 84 in the Tavoy district. The total number of marks which have been lost by the erosion of rivers and other causes which are now abandoned under the order of the Director amount to 5,995. The inspection of marks by the Land Records supervising staff, and in some places by the district officials, has been satisfactory.

Area under Supplementary Survey.

61. The total area in which supplementary survey operations were conducted in the year was 22,974 square miles, or an increase over last year of 705 square miles. The increase recorded for the year occurs in four districts and is accounted for as follows: In the Tandawgyi valley of the Pegu district an area of 59 square miles which was surveyed field-to-field by a local staff the year before, was brought under supplementary survey in the year of report. In Henzada there was an addition of 1 square mile only due to the survey of two island *kwins*. The area which was cadastrally surveyed by local agency in the Mindôn valley of the Thayetmyo district in 1897-98 was added to the area under supplementary survey in the year. In the Thatôn district an additional area of 611 square miles settled in 1896-97 was brought under supplementary survey for the first time.

Cost of Supplementary Survey.

62. The total cost of the work for the year of report thus amounts to Rs. 5,48,972 for both supervision and of survey, against a corresponding charge of Rs. 5,12,982 the year before. The cost for this and the preceding year are, respectively, for supervision Rs. 1,93,130 and Rs. 1,88,064 and for survey Rs. 3,55,842 and Rs. 3,24,918. Judged by area the cost in the year works out, per square mile of country operated on, to Rs. 8-6-6 on account of supervision, to Rs. 15-7-10 due to survey, or, in all, to Rs. 23-14-4. These figures are about the same as for last year, there being a slight decrease under the head of supervision and a small increase for survey. The cost-rate per acre of occupied land amounts to Annas 1-4·81 in 1898-99 as compared with Annas 1-4·51 in 1897-98. There are no appreciable differences in the cost-rates for the past two years in the several districts, except Kyaukpyu, Hanthawaddy and Henzada, where the expenditure has increased. In the first two cases this increase is due to the employment of extra surveyors on account of heavy additional survey work and in the latter owing to the charges in connection with the special revision survey establishment having been erroneously included in the cost for supplementary survey. The cost-rate for Sandoway continues abnormally high owing to the exceptional circumstances that exist there; the area is comparatively small, the work is scattered, and the district more or less isolated. The percentage of the total cost, on all accounts, of the operations to the total land revenue assessment alone (exclusive of all other taxes) and for the surveyed tracts only, is comparatively insignificant; it is 4·26 for the year of report against 4·11 the year before.

Staff of Supplementary Survey.

63. No changes were made in the year in the number of Superintendents and Probationers. There are now 69 Inspectors or two more than last year. One of

these was appointed in the Thatôn district, and the other (Thôngwa) was merely transferred, under Government orders, from the side pertaining to the village headmen scheme of revenue collection to the Land Records side.

The following table gives statistics relating to the strength of the surveyors and of the supervising staff employed in connection with the Land Records work of Lower Burma:—

District.	Area of tract under supplementary survey.			For area under				Supervising staff.					
				Circle thugyis.		*Village headmen.*							
	Under circle thugyis.	Under village headmen.	Total.	Number of thugyis.	Number of *thugyizayes*.	Number of headmen.	Number of revenue surveyors.	Number of Superintendents.	Salary.	Number of Probationers.	Salary.	Number of Inspectors.	Salary.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sq. m.	Sq. m.	Sq. m.						Rs.		Rs.		Rs.
Akyab	1,101	820	1,921	35	32	569	38(g)	1	300	...	...	5	50—100
Kyaukpyu	690	...	690	41	22	...	...	1	200	...	...	3	50— 80
Sandoway ...	35	113	148	10	8	106	7(a)	...	...	1	100	2	50— 80
Hanthawaddy ...	1,333	1,277	2,610	30	45	388	51	1	600	...	...	6	60—100
Pegu	654	612	1,266	14	27	243	17	1	200	...	...	3	60—100
Tharrawaddy ...	660	499	1,159	17	28	236	18	1	200	...	...	4	50— 80
Prome	681	1,043	1,724	26	19	291	25	1	300	...	...	4	60— 80
Thayetmyo	199	329	528	12	4	310	13	...	...	1	100	2	60— 70
Thôngwa	723	1,769	2,492	15	16	536	69	1	300	...	...	9	60—100
Basscin	1,160	981	2,141	17	30	313	32(h)	1	450	...	...	7	50—100
Henzada	1,317	469	1,786	34	34	158	18	1	200	...	...	6	50—100
Myaungmya	955	980	1,935	13	33	215	17	1	200	...	...	4	50— 60
Thatôn	1,720	550	2,270	30	46	118	19	1	600	...	...	5	60— 70
Amherst	536	657	1,193	29	16	133	23	1	300	...	...	5	60—100
Tavoy	305	109	414	21	15	40	7(b)	1	200	...	...	2	50— 60
Mergui	178	399	577	6(d)	6	109	13(e)	...	...	1	100	2	50— 80
Total ...	12,357	10,607	22,974	350(e)	381	3,735	347(f)	13	200—600	3	100	69	50—100

(a) Includes 5 shown in column 6.
(b) Includes 4 shown in column 6.
(c) Includes 1 shown in column 6.
(d) & (e) Includes 1 temporary *thugyizaye* employed for a short period.
(f) Excludes 20 shown in column 6.
(g) Includes 3 shown in column 6.
(h) Includes 7 shown in column 6.

Circle Thugyis.

64. The number of circle thugyis was reduced by 25 last year, and this year by 20. The number of circle thugyis now is 415 against 435 at the close of 1897-98, and the circles, they are in charge of, number 477 against 496 of the year before. The total commission earned by them amounts to Rs. 3,89,745 on land revenue and Rs. 2,23,855 on capitation tax, and the deduction from their commission on account of survey charges amounts to Rs. 1,83,635, or 47 per cent. of the land revenue commission earned by them. The average remuneration earned by each thugyi amounted to Rs. 1,166 against Rs. 1,044 of the year before. The thugyis have on the whole worked satisfactorily and submitted their rolls punctually. Their chief faults are their apathy and indifference to the supplementary survey.

Arakan division.

65. In Akyab one circle thugyi died, one retired, and another was dismissed, leaving a total number of 35 in charge of 43 circles. One thugyi was fined during the year for losing his register of transfers. In Kyaukpyu the number of circle thugyis remains unchanged and their behaviour has shown no improvement. The early issue of tax tickets and the energy of the Township Officers caused an improvement in the collection of revenue. The *taiksayes* and circle thugyis do not co-operate, and one thugyi was fined in consequence. It was decided last year not to introduce the village headman system into Kyaukpyu. In Sandoway one circle thugyi retired. He was grossly negligent. The others worked fairly well. The number remaining is 10. The circle thugyis have now, under the orders of the Financial Commissioner, been relieved of all survey work in Sandoway, as the total number of surveyors allowed for the district is now employed, and the thugyis are incompetent. The cost of the survey has been re-adjusted, so that the thugyi should pay his due share proportionate to the revenue collected by him

where his *taiksaye* is also a revenue surveyor in another circle. The average charge and remuneration of each thugyi is given below.

District.	Number of circle thugyis.	Average occupied area in acres.	Average commission.
			Rs.
Akyab	35	8,597	1,224
Kyaukpyu	51	2,848	660
Sandoway	11	3,941	333

Pegu division.

66. The Commissioner remarks that village headmen have worked amicably with revenue surveyors, who have ceased to usurp the functions of headmen. In Rangoon no change was made in the staff, and the collection of revenue was promptly carried out, but the thugyis showed themselves remiss in their other duties. The Deputy Commissioner remarks that the thugyis should be relieved of the collection of rents of Port Trust lands. Complaints are made of the perfunctory way in which they carry out this extraneous portion of their duties. In Hanthawaddy one thugyi died and one was dismissed for land jobbing. The thugyis have carried out their duties well, except in the collection of capitation tax and with regard to the posting of notices of applications for grants. In Pegu one circle was broken up into 19 headmen's charges. In Tharrawaddy district one thugyi died, and his circle was put in charge of village headmen. Two thugyis were punished. In Prome one thugyi was imprisoned for embezzling money and inventing a dacoity as an explanation. The money was discovered in various places. The average charge and remuneration of each thugyi are—

District.	Number of circle thugyis.	Average occupied area in acres.	Average commission.
			Rs.
Rangoon	6	615	164
Hanthawaddy	30	19,768	2,879
Pegu	16	22,786	2,688
Tharrawaddy	21	12,150	1,708
Prome	26	6,248	625

Irrawaddy division.

67. In Thôngwa the thugyi who had not returned from long leave at the close of the year has now applied for pension. No change was made in the number of thugyis. In Bassein one circle thugyi resigned and his charge was put under village headmen and one circle exempted from the village headman's jurisdiction scheme was subdivided into two and an extra thugyi appointed. Four thugyis were punished during the year. In Henzada one thugyi died, one retired, and one was removed for misconduct. Another also was removed for misconduct, but was replaced by order of the Commissioner at the end of the year. Seventeen thugyis were punished for various faults during the year, but they are said to have, with one exception, worked well. They had to pay heavily for re-survey work (partly due to their own negligence, partly due to natural causes, and partly to changes in *taiksayes*) out of their commission, and the Commissioner has called for a report. Although 28 thugyis out of a total of 34 have qualified in surveying, they took little interest in the survey work. Their apathy is but natural if their qualification does not admit of their carrying out the survey work themselves and saving thereby the cost of a surveyor. In Myaungmya one thugyi was pensioned and one removed on his absconding when charged with misappropriation of Govern-

ment money, and their circles were put in the charge of village headmen. The thugyis have worked well.

District.	Number of circle thugyis.	Average occupied area in acres.	Average commission.
			Rs.
Thôngwa	15	11,326	1,329
Bassein	20	14,179	1,138
Henzada	34	10,013	933
Myaungmya	13	24,232	2,393

Last year the average amount of commission paid to each thugyi in the above districts was Rs. 970, Rs. 1,374, Rs. 1,664, and Rs. 1,530.

Minbu division (Thayetmyo district).

68. In Thayetmyo district one thugyi was dismissed for bringing false charges and one removed for failing to pass the survey examination. The thugyis here are said to assist their surveyors and have worked well. Thirteen circles are still under thugyis.

Tenasserim division.

69. The number of circles under thugyis remained the same as last year in Toungoo. One Karen thugyi living in a large and remote circle absconded with most of the land revenue. Six thugyis were in charge of the circles in the Salween district. In Thatôn two circle thugyis retired and one circle thugyi of Thatôn Myoma died; another thugyi absconded with Rs. 352-8-0 worth of tickets and has not been arrested. He has since been dismissed. Village headmen had not at the end of the year yet been appointed. In Amherst the number of thugyis remained the same and, with the exception of one who allowed unlicensed manufacture of salt on a large scale in his circle, they all did well. Two gave no assistance to their surveyors and their rolls were late. No changes took place in Tavoy or Mergui. The thugyis in both districts are said to have worked fairly well.

District.	Number of circle thugyis.	Average occupied area in acres.	Average commission.
			Rs.
Toungoo	16	7,560	740
Salween	6	3,037	487
Thatôn	33	11,474	1,155
Amherst	36	5,036	934
Tavoy	26	3,226	667
Mergui	7	3,388	601

Village Headmen.

70. The system of revenue collection by village headmen was introduced during the year into 19 circles and 346 village headmen were appointed to collect revenue in place of 20 circle thugyis. There are now 317 circles distributed among 4,031 village headmen as compared with 298 circles distributed among 3,685 village headmen in the previous year. The average cultivated area for which the headmen collected revenue was 823 acres and the average commission paid was Rs. 86, compared with an average cultivated area of 798 acres and an average commission of Rs. 77 in the previous year. The remuneration they obtain appears to be low in Toungoo, Sandoway, and Prome.

Arakan division.

71. In Akyab the village headmen are said to be very illiterate and require much assistance from the Township Officer. In Sandoway village headmen are reported to have collected revenue more promptly than circle thugyis and to have maintained their position. Village headmen superseded three circle thugyis in Akyab and one

circle thugyi in charge of two circles in Sandoway. The number of headmen and the remuneration of each is given below—

	Number.	Average commission.
		Rs.
Akyab	569	75
Sandoway	106	43

Pegu division.

72. In Hanthawaddy, with assistance from the Township Officers, the village headmen worked well, and in Pegu they have done fairly. Two circles were brought under headmen in Hanthawaddy, one in Pegu, and one in Tharrawaddy. In Prome there was no change. One village headman was convicted for embezzling Rs. 590-10-0 revenue but the amount was paid by his sureties. The number of headmen and their average remuneration are as follows:—

	Number.	Average commission.
		Rs.
Hanthawaddy	358	120
Pegu	243	109
Tharrawaddy	236	94
Prome	291	35

Irrawaddy division.

73. In Thôngwa village headmen were more prompt than thugyis in the assessment and collection of capitation-tax. Their number was increased by seven owing to changes in jurisdiction. In Bassein village headmen paid more attention to the preservation of permanent survey marks and worked well with the surveyors. In Henzada four circles were given over to headmen, but one was returned after the close of the year to the reinstated thugyi. The Deputy Commissioner tackled the question of the boundaries of each village headman's jurisdiction, and his proposals are still under consideration. In Myaungmya the revenue was collected by village headmen in two more circles than last year. Generally they are getting a better grasp of their duties throughout the division, and there has been no tendency on the part of the surveyors to usurp the functions of village headmen. The average commission earned by village headmen during the year is as follows—

	Number.	Average commission.
		Rs.
Thôngwa	536	115
Bassein	313	71
Henzada	158	53
Myaungmya	215	98

Minbu Division (Thayetmyo district).

74. Twenty-six headmen were appointed during the year in the circles which were broken up. Headmen have with one exception worked well, and the revenue surveyors have not attempted to supersede them. The average commission earned by each headman is Rs. 55, the highest amount being Rs. 695.

Tenasserim division.

75. Many of the headmen in Toungoo are Karens and Shans and are not intelligent. They have been well looked after in Shwegyin. In Salween there are no village headmen appointed under the scheme. In Thatôn the number of village headmen was 118, of whom 17 are in unsettled tracts. In Amherst no change is recorded. The village headmen do not pay sufficient attention to the preservation of permanent survey marks. In Tavoy and Mergui the village headmen have generally given satisfaction and the only obstacle was their want of education. They were, however, detected by the Superintendent of Land Records in Mergui in collecting land revenue over and above the amount entered in the tax-ticket. Throughout the division there appears no tendency on the part of the revenue surveyor to assert himself at the expense of the village headman.

	Number.	Average commission.
		Rs.
Toungoo	281	32
Thatôn	118	212
Amherst	133	144
Tavoy	40	124
Mergui	106	84

Revenue Surveyors.

76. Village headmen collected revenue in 317 circles and in these circles the survey and assessment work was conducted by 381 revenue surveyors. The following statement gives the figures by divisions for this and the preceding year :—

Division.	Number of circles in		Number of revenue surveyors in	
	1897-98.	1898-99.	1897-98.	1898-99.
Arakan	50	54	27	36
Pegu	71	75	112	118
Irrawaddy	67	73	133	141
Minbu (Thayetmyo district)	24	26	17	13
Tenasserim	86	89	66	73
Total ...	298	317	355	381

The cultivated area dealt with by revenue surveyors was 3,318,208 acres, the average per surveyor being 8,709 acres. In the previous year the cultivated area was 2,942,202 acres in charge of 355 revenue surveyors, which gave an average of 8,288 acres per man. The average income of each surveyor was Rs. 383 compared with Rs. 364 in the previous year.

Arakan division.

77. In the Akyab and Sandoway districts of this division there were 36 revenue surveyors in charge of 54 circles and the average cultivated area per surveyor was 9,595 acres. In Akyab 28 revenue surveyors were fined for various faults. This large number suggests remissness on the part of the Inspectors.

Pegu division.

78. In the 75 circles under village headmen in the Pegu division there were 118 revenue surveyors distributed as under: Hanthawaddy 51, Pegu 22, Tharrawaddy 19, and Prome 26. The average cultivated area per surveyor was 9,647 acres. In Hanthawaddy two were removed for neglect of their work, one imprisoned for getting land transferred to his relatives by the threat of assessment of fallow land at full rates, and one accused of taking money for permission to cultivate.

Irrawaddy division.

79. In the Irrawaddy division there were 141 revenue surveyors as compared with 133 in the previous year. Seventy-three circles were under their charge and the average cultivated area was 8,672 acres. In Henzada one surveyor resigned and one was removed. They are not sufficiently kept in hand by the Superintendent of Land Records.

Minbu division (Thayetmyo district).

80. Thirteen revenue surveyors are now in charge of 26 circles and the average cultivated area was 6,569 acres.

Tenasserim division.

81. In this division there is an increase of seven revenue surveyors in charge of 89 circles and the average cultivated area (7,210) shows a slight increase over the figures (7,010) of the previous year. In Amherst eight revenue surveyors were fined.

Inspectors of Supplementary Survey.

General.

82. There are now 69 Inspectors of Land Records and these checked the field work of 7,025 *kwins* out of a total of 13,248 *kwins* forming the area under supplementary survey. This gives a percentage of 53, the same as for last year. The average number of *kwins* tested in the year was 102 against 98 the year before, the only districts showing a decrease being Hanthawaddy, Thayetmyo, and Mergui. The average charge of an Inspector is 333 square miles of country, containing 90,885 acres of

cultivation. Inspectors, on the whole, have acquitted themselves well in the year of report.

Arakan division.

83. The Senior Inspector in Akyab continues as Superintendent of Settlement in the Kyaukpyu district. The acting Inspector in his place is a senior surveyor. He and the rest of the Inspectors, with one exception, whose inspections the Director found to be unsatisfactory, are reported to have worked well in the year. In Kyaukpyu the Inspectors assisted in the crop-cutting and other work in connection with the soil classification that was being carried on by a special party in the year. The inspection of supplementary survey work by the Inspectors of the district was good enough in respect to the number of *kwins* visited, considering the difficulties of travelling in the place, but the extent of the internal detail checking done was found by the Assistant to the Director to have been insufficient. The Senior Inspector, who was well reported on last year, had got slack in his supervision. Both the Inspectors in Sandoway did good work, and in the year of report the Director found the work of the senior well done.

Pegu division.

84. There was a small falling off in the amount of inspection work done by the Inspectors of the Hanthawaddy district. This was due, in a measure, to their having had to examine and report on the surveys of *pottas* in an unusually large number of cases. Notwithstanding this the average inspection work is registered at 107 *kwins*. One of the Inspectors is temporarily incapacitated for all work and it is probable that his inability to attend to his duties may become permanent. In Pegu and Prome all the Inspectors worked well and especially one of the men in the latter district. The average inspection in both these districts is high. For Tharrawaddy, too, the average work done is good; two of the Inspectors are reliable workers and are well reported on. In one case, however, the Inspector is a scheming and careless worker and has been found to have fudged his work and been guilty of various other malpractices. He was previously reduced a grade and then removed from his appointment, but subsequently was reinstated by order of the Commissioner and warned by way of a last chance.

Irrawaddy division.

85. The average number of *kwins* of which the field-work was examined in all four districts of the division shows an increase over last year's figures. In Thôngwa and Bassein the inspections were well done throughout, but in the former one man had to be reduced for a year for bad work and negligence of duty. The Henzada Inspectors are reported to have worked well and the quality of their work was a decided improvement on former work, although in one case the Inspector's work was found by the Assistant to the Director to have been indifferently done. One of the Inspectors had to be removed for gross neglect of duty and general misconduct and a senior *thugyisaye* appointed to succeed him. The work of the Inspectors of Myaungmya was sufficient and thorough. During a brief absence of one of the Inspectors while engaged on demarcation work preparatory to a local survey on the south side of the district a senior surveyor officiated as Inspector.

Minbu division (Thayetmyo district).

86. In the Thayetmyo district two Inspectors are employed, one of whom was engaged in the Mindôn valley survey from December 1898, his place being taken by a senior surveyor, *pro tem.* The two other Inspectors worked zealously and well, having checked the surveyors' work in a large number of *kwins*.

Tenasserim division.

87. The work of the Inspectors in the four districts of the Tenasserim division which are under supplementary survey was satisfactorily performed. The average of *kwin* inspection was higher in three instances, but in Mergui it was less than last year, where one Inspector was fresh to his work and both the Inspectors were permitted to reside at the district headquarters instead of being required to live in the centres of their respective divisions (at Palaw and Tenasserim). The Inspectors did a considerable amount of checking of thugyis' measurements outside of the surveyed tracts. The Senior Inspector was temporarily reduced, for the submission of false returns, to revenue surveyor. In Thatôn one of the Inspectors was put on the field-to-field survey of the isolated blocks in the Hlaingbwè township and one was granted leave

on medical certificate; two of the senior surveyors were temporarily appointed in their places. One of the Tavoy Inspectors went on short leave, his work being conducted for the time being by the other Inspector in addition to his own duties.

Inspections of Supplementary Survey.

Inspections by the Director and Assistant to Director.

88. The Director of the Department of Land Records and Agriculture inspected both the office and field-work in the districts of Akyab, Sandoway, and Bassein, and the Assistant to the Director in the remaining districts, including the office at Bassein, which was thus twice visited. Seven of the Land Records offices were examined during the recess months and the rest conjointly with the field inspections during the open season. The calculations, mapping, and the recess work in connection with the various special field-to-field and revision surveys which were in progress at the time of the visits to the several districts were likewise thoroughly examined. The headquarters offices were throughout found in good order, especially those of Hanthawaddy, Prome, Thôngwa, Bassein, Thayetmyo, Amherst, and Tavoy. Some defects were, however, noticed in the Kyaukpyu, Tharrawaddy, and Henzada offices.

In addition to the district headquarters offices there were also inspected two Inspectors' offices, 17 *taikthugyis'* offices, and 13 revenue surveyors' offices. They were found to be in good order, with the exception of one case in Thayetmyo and another in Mergui, where they were undoubtedly poor and ill-looked after. The Government property and records were, with the two exceptions named, suitably accommodated and were fairly safe from fire. The houses of the surveyors were as good as could be expected from them, though thugyis' houses were as a class better owing to the more liberal emoluments they enjoy.

In regard to field-work the inspections were confined as much as possible to the *kwins* which had been previously checked by the Inspectors, and their routes, too, followed so far as this was practicable. Altogether 32 Inspectors' divisions were entered and field-work in them tested, and it is satisfactory to record that, with but few exceptions, the inspection done by the Inspectors was found to have been extremely well performed.

The quality of the supplementary survey and registration work and the extent to which this was examined, with the more common mistakes in them which were met with, are given in a tabular form below.

District.	Number of circles in which field-work was inspected.	Number of *kwins* checked.	Number of circles in which the work was			Principal defects found.
			Good.	Fair.	Poor.	
Akyab ...	4	5	2	1	1	Several *kazin* corrections omitted. Some mistakes in holding boundaries and tenant statistics. A few *dani* gardens not shown on map.
Kyaukpyu ...	6	10	4	2	...	Several tenancies not given; others wrong; names of co-heirs and joint-owners not often recorded. Reason for fallow not noted.
Sandoway ...	5	10	4	1	...	Several mistakes in holding boundaries and some in fallow-marking. Two extensions not surveyed.
Hanthawaddy ...	3	6	3	...	...	Unimportant fallow and *kazin* errors.
Pegu ...	4	7	3	1	...	Tenant statistics incomplete. Errors in field boundaries.
Tharrawaddy ...	3	8	...	1	2	Survey of details omitted and extensions indifferently mapped. Estimated instead of actual outturn of rented fields recorded.
Prome ...	6	7	5	1	...	Topographical changes not adequately brought up.
Thôngwa ...	4	8	3	1	...	A few mistakes in the marking of fallow.
Bassein ...	2	2	...	2	...	Some fallows wrongly marked, and an extension incorrectly surveyed.
Carried over...	37	63	24	10	3	

District.	Number of circles in which field-work was inspected.	Number of *kwins* checked.	Number of circles in which the work was			Principal defects found.
			Good.	Fair.	Poor.	
Brought forward	37	63	24	10	3	
Henzada ...	7	7	4	1	2	Several *kasin* errors. Some holding-boundaries wrong. Tenant statistics faulty. Registers defective.
Myaungmya ...	5	8	2	1	2	Survey of interior details neglected. Tenant statistics incomplete. Fresh surveys of poor quality. Maps carelessly prepared.
Thayetmyo ...	4	6	3	1	...	Some mistakes in marking of fallow.
Thatôn ...	2	3	2	...	...	Survey of new houses in many instances not done. A few mistakes in statistics. Garden and miscellaneous cultivation lands in places surveyed and classed together instead of separately.
Amherst ...	3	8	2	1	...	Several *kasin* errors. Registers defective and statistical information not fully collected. A large extension unsurveyed.
Tavoy ...	7	10	6	1	...	A few tenancies omitted. Some topographical changes unattended to.
Mergui ...	3	8	1	1	1	Names of owners wrong in a number of cases. Outturns of rented lands recorded in advance of reaping or threshing. Some new surveys inaccurately done. Statistical information incomplete.
Total ...	68	113	44	16	8	

The amount of inspection work done in the year was considerable, all 16 districts having been visited by either the Director or the Assistant to the Director. The number of *kwins* checked was 113. The field work of the special local surveys in Thayetmyo, Pegu, Myaungmya, and Thatôn, of the revision surveys in Henzada, Hanthawaddy, and Bassein, and of the soil classification in the Sandoway and Kyaukpyu districts was likewise inspected. The quality of the supplementary survey work was distinctly good in most districts. In Bassein it was found that parts of a *kwin* were visited by Inspectors in succeeding years, the other parts being altogether neglected. A circular on this subject was subsequently issued for the guidance of all districts. The Sandoway surveyors appear to have devoted little attention to the marking of fallows, as errors to the extent of 30 per cent. in their work were discovered. Notwithstanding orders on the subject, surveyors in many instances were still found to enter in their tenant registers the outturn of rented lands before the actual yield could possibly be known.

Inspections by Superintendents and Probationers of Land Records.

89. During the year Superintendents and Probationers of Land Records examined supplementary survey field-work in 1,459 *kwins* or 11 per cent. of the total number. Last year 1,363 *kwins*, with an equal percentage, were similarly inspected. The average number of *kwins* checked by each officer in the year of report and that of the preceding year are respectively 91 and 85, showing a considerable improvement in the year over the former. There are satisfactory increases for all but seven districts, in six of which, however, the Superintendents had also to conduct special or revision surveys. The checking in Henzada included too many *kwins* near township headquarters, while large tracts more out of the way escaped attention. Superintendents, following the instructions that were issued on the subject the year before, confined their inspections to a great extent to the *kwins* which had been previously gone over by the Inspectors. The effect of the corrections as a result of the inspections carried out by both Superintendents and Inspectors was a net increase in the area under cultivation of 6,023 acres with a corresponding assessment of Rs. 12,436. Over 75 per cent. of the new unsurveyed plots of fresh cultivation checked were found to have been neglected by the surveyors. The most common errors met with by the inspecting officers were in fallow marking and *kasin* corrections. The fallow rules as now in force do not

encourage cultivators to point out all their uncultivated fields, and, as it is manifestly impossible for the surveyor to visit every field of his circle, omissions must be expected. The total number of fallow fields shown as cultivated was thus 25,036 and of cultivation marked as fallow 3,993. Besides the checking of the survey and registration work, Superintendents and Inspectors during their tours of inspection made it a point to also check entries in cattle-death registers and land revenue tax-tickets. In the latter serious defects were thus brought to light in Myaungmya and Mergui.

Inspections by District Officers.

90. District Officers checked the supplementary survey altogether in 1,585 *kwins*. Of these 167 were checked by Deputy Commissioners, 477 by Subdivisional Officers, and 941 by Township Officers, with averages per officer of 10, 15, and 11 respectively, the same as that for last year. In the year previous 1,442 *kwins* were visited in all. The quality of the inspection work may be said to have been very good for 103 *kwins*, good for 1,037, fair for 358, poor for 64, and worthless for 23. This, although good, does not compare favourably with last year's work, which is of a somewhat higher standard. Very thorough and excellent inspection work was done by the Deputy Commissioners of Bassein and Henzada, and good work by those of Akyab, Hanthawaddy, and Prome. More ought to have been done in the districts of Kyaukpyu, Sandoway, Tavoy, Mergui, Thôngwa, and Myaungmya, which show up poorly, while in the Thatôn and Amherst districts practically nothing was done. A change of officers during the field-season usually interferes with the work of inspection. Subdivisional Officers have generally done sufficient checking, especially those of the Akyab, Hanthawaddy, Prome, Thôngwa, Bassein, and Henzada districts, and Township Officers on the whole have done fairly well. The failure of the Subdivisional Officer of Myanaung (Henzada district) to inspect *kwins* was not creditable. In Wakèma (Myaungmya district) only a small amount of inspection work was done by the Subdivisional Officer and the Township Officer of the place. The inspections of the Township Officers in the Thatôn, Tharrawaddy, and Tavoy districts were totally inadequate; and in Sandoway, Kyaukpyu, and Thayetmyo districts their inspections might well have been more extensive.

The Commissioner of the Pegu division inspected supplementary survey field-work in three *kwins* of the Kawa township, Pegu district, in which numerous *pottas* had been given out.

Training of Junior Civilians and Members of the Subordinate Civil Service in Supplementary Survey Work.

91. The officers named in the last report who were still engaged in going through their course of instruction in supplementary survey work at the close of last year duly passed the required examination in the early part of this year. Maung Pa, Myoôk, who failed before in Land Records work, was attached for a period of one month to the Land Records office at Tharrawaddy, at the end of which time he qualified in this subject also.

During the last field-season the following Assistant Commissioners and Myoôks were posted to the districts shown opposite their names and, under the orders in force, received a three months' training in Surveying and Land Records work, at the close of which they were put through an examination and all declared to have passed by the requisite test:—

Assistant Commissioners.

Mr. B. H. Heald, I.C.S., Amherst.
Mr. H. L. Stevenson, I.C.S., Hanthawaddy.

Myoôks.

Mr. A. Samuel, Pegu.
Maung Ba Thin, B.A., Pegu.
Maung Aung Kyaw Lan (3), Prome.
Maung Shin, Myaungmya.
Maung Ba U, Bassein.
Maung Aung Nyun, Hanthawaddy.
Maung Gyi, Thatôn.

Survey Schools.

92. There are 13 Government Survey Schools situated in the principal districts of Lower Burma and these serve for the requirements of 19 districts. There are two schools in the Arakan division, four each in the Pegu and Irrawaddy divisions and three in the Tenasserim division. There has been no addition to the number of these schools in the year and there does not seem to be any need for increasing it in the immediate future.

Number of Survey Schools.

The school which is annually shifted between Tavoy and Mergui was removed for the second time from the former to the latter place in November 1898, where it has since remained. Most of the schools are held in Government buildings; when these are not available, private buildings are hired for their accommodation.

The three private survey schools to which reference was made in last year's report have ever since their establishment, and particularly in late years after they had been formally recognized by the Land Records Department as schools from which pupils may be sent up for the Syndicate examinations in surveying, fared extremely badly at these examinations and the permission to present candidates at any further examination has, after consulting the local officers, been withdrawn from them all.

93. The attendance at the schools was good throughout, but, as compared with the year before, they were considerably better for Kyaukpyu, Insein and Pegu, while there was a marked falling off at Moulmein. On the 31st March 1899 there were 253 pupils on the rolls of the schools against 239 on the same date the previous year. The average number of boys in the schools monthly was 19 as against 18 in the previous year and the average daily attendance was 16 for both years. The average time spent by each pupil under tuition was seven months and 13 days as against seven months and 20 days in 1897-98.

Number of pupils on the rolls and attendance.

94. Few or no lads possessing the VIIth Standard certificate join survey schools. The hard out-door life of a surveyor does not commend itself to these men. Admissions into the schools are made strictly in accordance with rules, except in Insein, Ma-ubin, and Moulmein, where the teachers examined and passed the candidates instead of the Superintendents of Land Records. In the Insein school also, through a misapprehension on the part of the teacher, pupils were allowed, contrary to orders, to join the school towards the end of a term.

Qualification for admission to Survey Schools.

95. The number of scholarship-holders from time to time during the year was 54 of the 1st grade at Rs. 10 each per mensem and 98 of the 2nd grade at Rs. 5 each. The total number granted at the commencement of each school term and which are tenable for one year was 18 of the 1st grade and 36 of the 2nd grade. The recipients of these scholarships were mostly related to thugyis. The total amount paid on account of scholarships was Rs. 7,949.

Scholarships.

96. Money prizes to the extent of Rs. 225 were awarded in sums varying from Rs. 3 to Rs. 6 to students of the different survey schools who obtained the highest number of marks at special examinations that were held for the purpose shortly before the Syndicate examination of the year.

Prizes.

97. At the last two Syndicate examinations a total of 263 candidates was presented from Government survey schools for the examination in surveying, and of these, 217 were successful at it or 83 per cent. of those sent up. Last year 247 were presented, of whom 171 passed, or 69 per cent. There was thus a larger number sent up in the year, while the percentage of passes was considerably better than for the year before. The best results were attained by the schools of Toungoo, Insein, Bassein, Pegu, Ma-ubin, and Myaungmya. The Kyaukpyu and Prome centres should have done better than they did. The "Clancey medal" was won in October 1898 by a student of the Hanthawaddy survey school. The medal for April 1898 was not taken in Lower Burma. In the subjects of Rev-

Examinations.

enue Law and Arithmetic, in which examinations are also held simultaneously with the Survey examination, the numbers of passes in the year from survey schools were respectively 68 and 125 against 94 and 130 the previous year.

Appointments to the public service.

98. During the year 55 qualified students obtained permanent employment as surveyors almost entirely in Land Records offices, while a considerable number (76) got temporary work in positions chiefly where a knowledge of surveying was essential in revision settlement parties and elsewhere. In several places great difficulty was experienced in procuring qualified men owing to the reluctance of passed hands to leave their own districts and go to others, especially to those in Upper Burma.

Training with Survey of India Parties.

99. The scheme under which Burmans and Karens were to receive a practical training with Survey of India Parties is now practically a dead-letter owing to there being but one cadastral party of the Survey of India Department in Burma. This party has its full complement of hands and is therefore unable to take men on for a training under the scheme referred to. New candidates after having obtained their certificates in surveying from the Syndicate are allowed to join Land Records offices, where they are put through the required practical course, and, if they pass a satisfactory examination, they receive a further certificate of qualification in practical work. In the year these orders have been taken advantage of and many candidates have been posted to selected circles to undergo the necessary training under the immediate personal supervision of the Inspector.

Cost of Survey Schools.

100. The total cost incurred in the maintenance of the survey schools amounted in the year to Rs. 23,370 against Rs. 20,631 the year previous. The increase in the cost is due chiefly to the bonuses to teachers on account of the larger number of passes secured and the increase in the number of scholarships. The average cost of educating each pupil was Rs. 96 against Rs. 88 last year, Rs. 87 the year before, and Rs. 106 in 1895-96.

Survey Teachers.

101. The survey teachers have all been favourably reported upon. One of them, who had been on long leave owing to illness, died. His place was given to a senior revenue surveyor, who is doing well at his new post. The teachers who deserve special commendation for all round good work and whose schools have likewise secured good results are those of Toungoo, Insein, and Bassein. The teaching at Prome and Tharrawaddy has considerably deteriorated.

Inspection of schools by the local officials.

102. The Commissioner of Tenasserim inspected the survey school while he was at Tavoy, and the Deputy Commissioners of Bassein and Henzada the schools of their respective districts. Superintendents of Land Records everywhere made frequent visits to the schools under their charge and examined and helped the students in their in-door and out-door studies.

Inspection of schools by the Director and Assistant to Director.

103. The Director of Land Records and Agriculture inspected the survey school at Akyab, but was unable to examine the boys in field work. The rest of the schools were visited by the Assistant to the Director and the students put through examinations, in-door as well as out-door, in both theoretical and practical work. There was a satisfactory improvement in the character of the drawing in most schools, but there is still room for further improvement in this respect. In Bassein and Mergui this matter has received particular attention, but in Prome and Moulmein the boys are weak in drawing as well as printing. The boys of the schools at Bassein, Insein, Toungoo, Mergui and Pegu did generally well in their in-door work, and at the first three places in their field work also, the surveys executed by them being exceptionally good. In Mergui and Pegu and also in Prome and Moulmein the survey portion was defective, the field-books being indifferently prepared. At Kyaukpyu the junior division was neglected in favour of the senior. Despite the above faults, the schools are being better taught and looked after and the results of the Syndicate examinations of the year are satisfactory evidence of their efficiency.

Number of qualified persons seeking employment as Subordinate Revenue and Land Records Officers.

104. The number of qualified candidates desirous of employment as surveyors under the rules in force was 243 on the 31st January 1899. A large proportion of these, however, were on temporary service in various offices as *potta* or special surveyors, or in other capacities where a knowledge of surveying was essential. A considerable number besides were merely apprentices without pay for future employment in offices requiring survey qualifications. Of the total given, 36 belong to Arakan, 45 to Pegu, 114 to Irrawaddy, and 48 to Tenasserim. Last year the number wanting service was reported at 236.

Transfers of Land and Partitions.

105. There has been a very large increase in the area (440,524 acres) transferred this year by succession over last year's figures (40,429), entirely due to an unexplained increase in Bassein of nearly 400,000 acres. The Commissioner, Irrawaddy Division, is requested to enquire into this extraordinary statistic. The area sold was 410,511 acres against 395,414 acres last year. The areas mortgaged and redeemed were this year 124,812 and 103,579 against 116,422 and 123,510 acres last year respectively. The cause generally given is the short crop of this season, after which many of the transactions took place. The total area under mortgage increased from 339,912 acres to 355,761 acres. Last year the area under mortgage was 4·9 per cent. of the occupied area; this year it remained the same. The selling price per acre rose from Rs. 18 per acre last year to Rs. 21 this year.

Arakan division.

106. In Akyab the area of land sold rose from 24,323 acres last year to 28,019 this year, while the area mortgaged fell from 5,342 acres to 4,697 acres and the area redeemed increased from 5,295 acres last year to 6,989 acres this year. The year is said to have been one of prosperity. In Sandoway the area sold decreased from 1,635 acres to 746 acres, the area mortgaged decreased slightly, and the area redeemed increased from 435 acres to 521 acres this year; the transactions are reported to be confined mostly to cultivators both here and in Kyaukpyu. In the latter district the area sold increased slightly and the area mortgaged decreased from 1,216 to 964 acres and the area redeemed fell from 2,125 acres to 802 acres. The poverty of the cultivators is assigned as a reason for the last decrease.

Pegu division.

107. In Hanthawaddy district the area sold during the year was 86,123 acres, a decrease from last year of 9,807 acres, while the average price per acre rose to Rs. 25 against Rs. 21 last year. The area mortgaged increased by 11,334 acres and was 44,524 this year. The total area under mortgage is now about 5 per cent. of the total area of the district. The area redeemed fell from 37,376 last year to 35,558 this year. Of the area sold about 56,000 acres were purchased by agriculturists. In Pegu the area sold increased together with the average price per acre of land sold and the area mortgaged also rose from 8,118 to 10,643 acres, while the area redeemed fell considerably from 12,269 to 2,184 acres, a very large decrease. In Tharrawaddy an increase in sales, and a decrease in the area of land redeemed, are found; the area mortgaged during the year fell considerably. In Prome, with the exception of an increase in the area mortgaged, which was 3,592 acres against 2,539 last year, the figures remained much the same. The explanation of the changes is said to be the want of money on the part of the cultivators owing to the poverty of this season's crop.

Irrawaddy division.

108. In Thôngwa the area sold and redeemed does not vary much from that of last year. The area mortgaged increased from 18,730 acres last year to 22,037 acres this year. The total area under mortgage is shown as 67,776 acres, a figure only exceeded by Hanthawaddy, where an area of 107,006 acres is under mortgage, only two other districts, Pegu and Prome, showing areas under mortgage above 25,000 acres. In Bassein the figures call for but little remark. Non-agriculturists are said to be in possession of 8·8 per cent. of the total occupied area. They bought 60 acres more than they sold, and 1,608 acres were mortgaged to them. In Henzada, where the price of land (Rs. 29 an acre on an average) is as

high as anywhere in Burma, the sales increased from 13,839 acres sold last year to 17,540 sold in the present year. The agriculturist is said to have been able to repurchase some of his land, and the non-agriculturist to have obtained no more land. In Myaungmya sales decreased, while the area redeemed rose from 2,786 acres to 3,637 acres. Of the areas mortgaged, three-quarters were mortgaged to agriculturists, and the Deputy Commissioner reports that there is a steady rise in the number of agriculturist land-owners.

Minbu division.

109. In Thayetmyo there was an increase in the number of mortgages, and a still larger increase in the number of redemptions, while the total area mortgaged also shows an increase. The sales show a slight decrease.

Tenasserim division.

110. In Toungoo the sales increased: the area sold last year was 4,877 against 7,381 acres this year. The area of land redeemed was only 654 acres against 1,150 acres last year. The total area under mortgage shows a slight rise. New land in this district is largely in demand. In Salween the area sold was less than last year. In Thatôn district the area of land redeemed (6,008 acres) was less than last year (10,117 acres), the area of land mortgaged was 2,048 acres more than that mortgaged last year. The area sold was 9,677 acres more than last year. The figures admit of no comparison with last year's figures, as a new tract came under supplementary survey this year. In Amherst there was a fall under each of the three heads as compared with last year, and the total area under mortgage only increased by 28 acres. The native of India is still said to be ousting out the Talaing and Burman land-owners. Exactly the same comparison with last year's figures is found in the Tavoy district, where traders are said to be acquiring land. In Mergui there was a slight increase in mortgages, but the land was mortgaged mostly to cultivators.

Tenancies.

111. Despite the instructions issued by the Director of Land Records before the commencement of the field season, that economic rents, *i.e.*, those rents paid by custom or competition to the exclusion of all "privileged" rents, were alone to be recorded, there is an increase in the area rented, and a very slight increase in the average rent per acre. So that, with but few exceptions, the orders can have involved no change in the method of recording rents, and the figures for 1898-99 will bear comparison with those of the preceding year. The total area rented was 20 per cent. of the total occupied area against 19 per cent. last year.

Omitting Minbu division, the rent per acre for each division compared with last year is as follows:—

	1897-98.	1898-99.
	Rs.	Rs.
Arakan	6·96	6·88
Pegu	8·66	8·69
Irrawaddy	7·79	7·97
Tenasserim	7·51	7·87

There is but little variation in the rent paid per acre, and, if a larger increase was to be expected owing to the stricter method of recording rents, the decrease may be assigned partly to the short crop this year, and to the probable remission of part of the rents in kind. This, however, can hardly apply to the Arakan division. The reason that affects all divisions is the lower price of paddy during the harvest season as compared with last year. Rents are mostly paid in kind. The average rent is under one-third of the gross produce per acre. There is a slight decrease in the numbers of tenants over five years' occupancy. The difference is due to a large fall in the Amherst district from 1,243 last year to 140 this year. The fall is not explained.

Arakan division.

112. In Akyab the area held by tenants was 96,733 this year against 79,730 acres last year, and the number of tenants increased from 9,951 to 12,274. The increase is said to be due to the anxiety of landlords, whose lands were left fallow owing to cattle disease, to bring their land under cultivation again. There were 32 suits between landlords and tenants against 17 recorded last year. The Commissioner remarks that in some cases tenants' rights are recognized, the landlord receiving 10 per cent. of the premium received by the outgoing tenants from the newcomer. In Kyaukpyu with a total number of 3,987 tenants the average area held by one tenant is under 3 acres against about 8 acres in Akyab and 3 acres in Sandoway. In Sandoway the number of tenants increased from 1,611 to 1,755. The increase is attributed by the Deputy Commissioner to the attraction of the land-owners to the profitable cattle-trade with Bassein. The average rate per acre fell in Akyab and increased in Sandoway and Kyaukpyu. Of the total area rented in the division, 28 per cent. lies in the Rathedaung township, Akyab.

Pegu division.

113. In Hanthawaddy the number of tenants fell and the area rented rose. The Deputy Commissioner regards the figures with suspicion, but the want of plough cattle in this district may be the cause of the increase in the average area held by one tenant, this year 28 acres. The land-owners show a tendency to let their lands for longer periods. Former tenancies are frequently concealed where the land is fallow, in order to avoid the application of the full rate. A very large decrease in the amount of revenue paid by tenants is due to the enormous decrease, over Rs. 83,000, in the Twante township. In the Pegu district the number of tenants, especially those over five years' occupancy, and the area rented show an increase. The average area rented by each tenant rose to 27 acres, but the rent per acre decreased. The increase in the number of suits between landlords and tenants, 101 against 42 last year, is said to be due to the areas destroyed by flood or by drought, and by the attempt of a large land-owner to get rid of his former tenants. In Tharrawaddy there is a decrease in the number of tenants of both classes and in the area rented, but an increase in the amount of revenue paid by the tenant, and a consequent increase in the average rent per acre. The number of non-agriculturist landlords fell during the year. The decrease in the number of tenants and the area rented is due to the extensive fallow area. In Prome there was a decrease in the number of the tenants and the area rented and in the rent. Tenants in this division are generally residents of the district in which they rent lands.

Irrawaddy division.

114. In Thôngwa there was an increase in the number of tenants, more especially those on short terms, in the area rented, and the rent per acre, with a decrease in the amount of revenue paid by the tenant. Civil suits between landlord and tenant increased from 100 to 140. In Bassein the number of tenants, the area rented, and the total and average rent increased. The Deputy Commissioner's remarks on the full rents exacted by non-agriculturists are given in the Appendix. The average area held by one tenant has remained unchanged in the last four years. A tendency on the part of the non-agriculturist landlord to oust his tenants of long standing is also noticed by the Deputy Commissioner. The average rent per acre is very much lower in Bassein than in the other districts in Lower Burma, with the exception of Kyaukpyu and the unsettled district of Toungoo, and, with the exception of the Yegyi township, appears to be equally low throughout each township. The Commissioner considers that protection by legislation may be required for tenants working the lands of non-agriculturists on long terms. In Henzada a decrease in the tenants on short terms is coupled with an increase of 198 in those over five years' occupancy. There is a large increase in the amount of revenue paid by tenants. The Commissioner remarks that the average rent paid per acre is about one-fourth of the produce and the area rented is about one-fourth of the cultivated area. In Myaungmya there is a slight increase in the number of tenants and area rented. The tenants in this division are residents of the neighbourhood, but include also Upper Burmans. The latter are especially numerous in the Wakèma township, Myaungmya, where the average rent per

acre is Rs. 8·86, Apyauk circle, Henzada district, and form nearly half the tenants (6,105 out of 12,565) in the Thôngwa district.

Minbu division.

115. In the Thayetmyo district, the average rent per acre of Rs. 10·39 is higher than any other district and in Mindôn township alone the rent is stated to average Rs. 15·76. The landlord is said generally to take half the produce and pay the revenue. Tenants from Upper Burma do not stay, but seek more fertile districts in the delta.

Tenasserim division.

116. In Toungoo the statistics are unreliable at present. Many of the tenants are Upper Burmans. The area rented shows an increase. In Thatôn the tendency is for landholders to sub-let on short terms, only 95 tenants being over five years' standing. The rent per acre is high in the large paddy plain extending from Sittang to Martaban, averaging over Rs. 9 per acre, and the average area let to one tenant is 29 acres. In Amherst the area rented increased and the average rent per acre diminished. The increase is due to the demand for land by the cultivators from parts of the district that were flooded. Land is usually let on short terms. The figures for Tavoy and Mergui show slight increases over those of last year, but call for no special remark.

SECTION III.—FISCAL.

Land revenue and assessed areas.

117. The following statement gives the area assessed to revenue and the demand, remissions, and collections in each division of Lower Burma during the year of report and the preceding year:—

Division.		Area assessed.	Gross demand.	Remissions.	Collections.	Balance outstanding.
		Acres.	Rs.	Rs.	Rs.	Rs.
Arakan	1897-98	894,992	14,03,849	177	12,64,195	1,39,477
	1898-99	900,516	14,31,838	300	14,02,519	29,019
Difference ...		+ 5,524	+ 27,989	+ 123	+ 1,38,324	— 1,10,458
Pegu	1897-98	2,384,063	45,82,244	4,573	45,59,282	18,389
	1898-99	2,451,357	47,04,297	25,868	46,74,531	3,898
Difference ...		+ 67,294	+ 1,22,053	+ 21,295	+ 1,15,249	— 14,491
Irrawaddy	1897-98	2,206,865	43,27,275	494	42,88,632	38,149
	1898-99	2,289,563	44,61,647	19,206	44,01,798	40,643
Difference ...		+ 82,698	+ 1,34,372	+ 18,712	+ 1,13,166	+ 2,494
Thayetmyo district ...	1897-98	128,559	1,27,421	49	1,26,432	940
	1898-99	128,297	1,34,330	99	1,28,120	6,111
Difference ...		— 262	+ 6,909	+ 50	+ 1,688	+ 5,171
Tenasserim	1897-98	1,222,108	20,72,278	1,925	20,54,448	15,905
	1898-99	1,281,014	22,86,627	26,970	21,92,725	66,932
Difference ...		+ 58,906	+ 2,14,349	+ 25,045	+ 1,38,277	+ 51,027
GRAND TOTAL ...	1897-98	6,836,587	1,25,13,067	7,218	1,22,92,989	2,12,860
	1898-99	7,050,747	1,30,18,739	72,443	1,27,99,693	1,46,603
Difference ...		+ 214,160	+ 5,05,672	+ 65,225	+ 5,06,704	— 66,257

The area assessed has increased 3·13 per cent. from 6,836,587 acres to 7,050,747 acres and the revenue demand leviable thereon 4·04 per cent. from Rs. 1,25,13,067 to Rs. 1,30,18,739. The growth in assessed area has been due to the extensions of cultivation which have taken place in every district during the year of report. Two successive good harvests in 1896-97 and 1897-98 have furnished the cultivator with the means to extend his holding and with the inducement to make use of these means. In consequence less land was allowed to lie fallow

in many districts, lands abandoned in earlier years have been taken up again, and jungle-land has been newly cleared and brought under cultivation. The increase in the revenue demand has been due to the larger area assessed and to the introduction of settlement rates in the Kyaikto subdivision of Thatôn district. The revenue would appear to have been raised a lakh or nearly so by this revision of rates. No other changes in assessment were made during the year; revised rates are being introduced into several districts with effect from the 1st July 1899, but these will be more properly discussed in next year's report.

A partial failure of the crop occurred in several districts owing to the absence of the ripening rains shortly before harvest and damage was caused to some extent by floods early in the season. The remissions granted were on this account much larger than in 1897-98 and collections were not so promptly made in certain districts of the Irrawaddy and Tenasserim divisions. The total outstandings were, however, considerably less than in the previous year, as there was a great improvement in the collection of revenue in the Arakan division. Of Rs. 1,46,603 outstanding on the 31st March, Rs. 29,980 had been remitted and Rs. 1,14,400 paid in before the 30th June, thus leaving a small sum of Rs. 2,223 only still under recovery. Fewer coercive measures were adopted in the recovery of the revenue than in 1897-98. The total number of processes has fallen from 15,797 to 11,377; sales of property from 3,336 to 1,761; and arrests from 2,399 to 1,278. No one was imprisoned in either year.

The assessment of fallow lands has come specially under notice in the year under review. As mentioned in paragraph 114 of last year's report the revenue rules were revised with effect from the beginning of that year so as to require the cultivator to apply in writing to the Township Officer before a reduction could be granted him in the rate of assessment on his fallow lands. Experience is showing that occupiers of land left fallow for good cause frequently prefer to be assessed at the full rate by default rather than dance attendance at a Court, and some relaxation of the rules is now under consideration.

Arakan division.

118. *Akyab district.*—The extension of cultivation during the year in this district has led to a growth from 682,465 acres to 689,308 acres in the assessed area and from Rs. 11,12,559 to Rs. 11,45,291 in the gross revenue demand. The fallow area has fallen from 30,452 acres to 19,760 acres; of the latter 18,359 acres were assessed at the 2-anna rate on account of deaths of cattle or illness of the cultivators and 1,401 acres paid half *kwin* rates. The occupied area used for grazing purposes has decreased from 52,483 acres to 45,190 acres—these lands paying the full revenue rate in both years. The revenue was collected more promptly and with the need of fewer processes than in 1897-98. A sum of Rs. 17,575 was outstanding at the close of the year, of which Rs. 1,423 had been remitted, mostly as irrecoverable, and Rs. 14,773 collected on 30th June 1899. Most of the arrears were due from the charges of illiterate headmen and the Deputy Commissioner asserts that the Subdivisional and Township Officers have continually to visit the different villages and practically become tax-collectors to the detriment of their other duties.

119. *Northern Arakan district.*—There has been a slight increase in *taungyas* and a decrease in tobacco cultivation in this district. The revenue for the year, Rs. 7,157, as compared with Rs. 7,180 in 1897-98 was all paid in before the 31st March.

120. *Kyaukpyu district.*—This district shows a small increase in the area under paddy cultivation in the plains and a decrease in the number of *taungyas* worked and in the area under miscellaneous crops. The good harvest of 1897-98 may, it is thought, have induced some of the cultivators to abandon *taungya* cultivation and come down into the plains. The decrease in miscellaneous crops is largely due to the wrong inclusion as explained in last year's report of the *kaing* harvest assessment of April 1898 in the figures for 1897-98 instead of the figures for the year of report. The total revenue demand, Rs. 1,92,122, is Rs. 5,653 less than in 1897-98. The fallow area has decreased from 3,004 to 2,636 acres; 553 acres were assessed at the two-anna rate, 32 acres at intermediate rates, and 2,051 acres at the full rates, the occupiers of the latter area being too apathetic to apply

for the fallow concession. Kyaukpyu has for years been backward in the collection of land revenue and it is very satisfactory to note that there is a decided improvement this year. At the close of 1897-98 the outstanding balance was Rs. 82,945, whereas this year it amounted to Rs. 11,444 only. Township Officers have at last been led to stir up the thugyis in their charges and an additional spur has been given by the introduction of a graduated system of commission varying according to the date of payment. Nearly the whole of the arrears were due from Kyaukpyu township, where the thugyis are particularly indolent and the majority of the people are alleged to be very poor. Their ability to pay is shown, however, by the fact that Rs. 10,966 had been collected of the arrears and Rs. 212 only remitted on the 30th June. This points to neglect of his work by Maung Nyo, the Township Officer. The number of coercive processes was slightly larger than in 1897-98. There were fewer sales of property, no one was sent to jail and as the revenue has been more promptly collected thereby the increased figures are no cause for regret.

121. *Sandoway district.*—The year's figures show a satisfactory decrease in *taungya* cultivation and an extension in the area sown with less wasteful crops. The growth in the latter area, together with some small additions to the area brought under supplementary survey, account for the slight increase in the revenue demand. The fallow area amounted to 1,808 acres, of which 1,315 acres paid full revenue rates, 224 acres intermediate rates, and 269 acres the two-anna rate. All non-agricultural land-owners are said to have been required to pay full rates on their fallow land, whatever the reason might be for allowing it to remain uncultivated. As the Commissioner points out, this is too severe an interpretation of the rules. The revenue was well and promptly collected.

122. *Rangoon Town district.*—The slight increase in area and revenue demand was mainly due to the assessment of encroachments brought to light by the recent survey of the town. The revenue was collected without difficulty.

Pegu division.

123. *Hanthawaddy district.*—There has been an increase of no less than 36,935 acres in the assessed area in this district and the revenue demand, Rs. 23,71,289, is larger by Rs. 80,566 than the demand in 1897-98. The fallow area, 31,155 acres, was much the same as in the previous year; 19,392 acres of the uncultivated area paid full rates, 171 acres intermediate rates, and 11,592 acres the two-anna rate only per acre. Careful attention was given to the assessment of fallows; in two circles where it was established beyond doubt that large areas were lying fallow in order to give the land rest the rule requiring the cultivator to put in an application was suspended for the year, and the fallow rate was assessed without a detailed enquiry in each case. Owing to partial failure of the crop in some parts for want of rain shortly before harvest the remissions granted amounted in all to Rs. 12,395. The net demand was promptly collected, the arrears on the 31st March amounting to Rs. 644 only and this sum has since been cleared off. Fewer coercive processes were issued than in 1897-98, and when the size of the demand, the short period for collection, and the difficulties inherent to the recovery of revenue near Rangoon are considered, the results reflect great credit on the Deputy Commissioner and his officers.

124. *Pegu district.*—The assessed area amounted to 625,657 acres in the year of report, an increase of 28,807 acres or 4·83 per cent. on the figures for 1897-98. The revenue demand has risen from Rs. 11,72,319 to Rs. 12,05,015 or 2·79 per cent. The increase under both heads is due to the rapid extension of cultivation. The fallow area, 39,375 acres, is slightly less than in the preceding year. This includes 22,246 acres held under grants given with a period of exemption which has not yet expired and much of it is doubtless land never yet cultivated and not fallow land proper. The rest of the area was assessed, 11,838 acres at full rates, 1,106 acres at intermediate rates, and 4,185 acres at the two-anna rate. Remissions amounted to Rs. 5,797 owing partly to crop failures for want of the late rain. The net demand was promptly collected, and a small sum of Rs. 2,256, outstanding in Nyaunglebin subdivision at the close of the year has since been cleared off. More persons were arrested for non-payment this year, but no

one was imprisoned and the number of processes on the whole was less than in 1897-98.

125. *Tharrawaddy district.*—There has been a slight increase in the area assessed and in the revenue demand in consequence of new soil having been brought under cultivation. The fallow area, 17,410 acres, is considerably larger than in 1897-98 as a large tract of land was rendered unculturable by floods this year; 4,627 acres paid the two anna rate, 1,081 acres intermediate rates, and 11,702 acres full rates. Owing to the floods and also to the failure of the later rains remission of Rs. 2,812 was granted, mostly in the Tapun township. A light crop and slackness in trade are said to have made collection of the revenue difficult. The demand was nearly all in the treasury before the close of the year, however, and the number of processes issued was not excessive. The Deputy Commissioner notes that one thugyi had collected the whole revenue of his circle on the 6th February and a second thugyi on the 9th February. The 15th February is the date fixed for the commencement of collections; the collection of the tax before that date may cause some hardship to cultivators with their crop yet unsold and should be discountenanced.

126. *Prome district.*—The area assessed and the revenue demand were nearly the same as in the preceding year. The fallow area during the year of report measured 20,745 acres, of which 13,730 acres paid the full rate, 19 acres an intermediate rate, and 6,996 acres two annas only per acre. The remissions granted (Rs. 4,864) were chiefly owing to damage by floods. Collections were prompt. Coercive processes against the person of the defaulter were more resorted to than in 1897-98, the number of persons arrested having increased from 129 to 225. No one was imprisoned, however, and in most cases the revenue was recovered.

127. *Thôngwa district.*—This district shows an increase of 31,347 acres in the area assessed and of Rs. 45,438 in the revenue demand, which amounts to Rs. 18,81,600 for the year of report. The fallow area measured 60,680 acres, about 7 per cent. of the area cultivated, as compared with 53,557 acres in 1897-98. The 2-anna rate was assessed on 28,343 acres and the full revenue rate on the remaining 32,337 acres. Mr. A. T. A. Shaw, who was in charge of the district during the period of assessment has left the following note on this subject. "Nearly all the fallow rate areas have been assessed at 2 annas, because such a large area is flooded and cultivation is impracticable. It was thought unnecessary to give intermediate rates in such cases." The 2-anna rate was rightly assessed on land which was unculturable owing to floods, but a large area must also have been left fallow for other causes, and it is not explained why intermediate rates were not assessed on any of this land. The partial failure of crops for want of late rain in Yandoon, Pyapôn, and Dedayè townships led to the remission of Rs. 18,665 during the year, and an outstanding balance of Rs. 37,183 at the close of the year, due entirely from Pyapôn subdivision, is attributed to the difficulties in collection caused by the poor crop and the falling in of bogus grants in Bogale township. A sum of Rs. 32,198 had been collected, and the balance Rs. 4,985 remitted before the 30th June. There has been a satisfactory decrease in the number of coercive processes taken out when compared with 1897-98.

Irrawaddy division.

128. *Bassein district.*—There has been a steady growth this year in the assessed area and revenue demand of paddy-land and miscellaneous crops, and a satisfactory decrease in the number of *taungyas* worked. Omitting grant-lands not yet assessed, the fallow area amounted to 59,725 acres against 48,882 acres in 1897-98. Full rates were assessed on 50,906 acres and the 2-anna rate on 8,819 acres this year. In 1897-98 intermediate rates were levied on 8,370 acres, and a part of the fallow area ought certainly to have been assessed at such rates this year. As the Commissioner points out, the overworked condition of much of the land in Bassein makes the careful and equitable assessment of fallow lands of particular importance. The revenue was collected without much pressure and with fair promptitude, though the balance outstanding was larger than in the previous year. The Commissioner thinks that the assessment of fallows at full rates in the poorer townships may have caused the delay in collection. In the Finan-

cial Commissioner's opinion a full rate assessment of fallows in Bassein needs very careful watching. The Commissioner (Mr. Hall) is, Mr. Smeaton is sure, alive to this. The arrears were all cleared off before the 30th June.

129. *Henzada district.*—The revenue demand has risen with a slight increase in the assessed area. The fallow area outside non-assessed grant-lands, which amounted to 13,113 acres in 1897-98, is given as 13,560 acres this year. Of the latter area, 1,441 acres paid full rates, 525 acres intermediate rates, and 11,594 acres the 2-anna rate. There appears to be considerable confusion, however, in dealing with these assessments; the reason given for the assessment of so large an area at reduced rates is that the crops suffered from floods at the beginning of the rains and from drought towards the close of the monsoon. It seems hardly necessary to point out that lands on which crops have been planted are not fallow and that when crops fail on such land, the full demand assessed should be reduced by remissions, and not by assessing the land as though it were fallow. Comparatively few coercive processes were taken out and there were no outstandings of revenue at the close of the year. The result shows good work on the part of the District Officers.

130. *Myaungmya district.*—Waste land is being rapidly brought under the plough in this district and the assessed area and revenue demand show an increase of over 7 per cent. this year. Of the fallow area, 29,064 acres were assessed at full rates and 2,872 acres at the 2-anna rate. Here, too, as in Bassein, an assessment of intermediate instead of full rates in many instances would have had a beneficial effect. From the district report it would seem, too, that much of the fallow area paid full rates, because the cultivators failed to put in the requisite applications. There is just the risk that the revenue officers may be proceeding somewhat too summarily in this full-rate assessment of fallows. The Commissioner will need to give this matter his attention. The revenue was easily and promptly collected. Fewer processes issued than in 1897-98, and a sum of Rs. 62 outstanding on the 31st March was collected shortly afterwards.

Minbu division.

131. *Thayetmyo district.*—The assessed area in this district is slightly less than in 1897-98, but the revenue demand shows an increase of Rs. 6,909 in consequence of the assessment of 421 acres only at the 2-anna fallow rate out of a total fallow area of 16,151 acres as compared with 8,621 acres so assessed out of a fallow area of 18,683 acres in 1897-98. The strict enforcement of the rule requiring written application for reduced assessment to be made before the 1st October was the chief cause of the heavier assessments and there is reason to fear that fallow lands may in some instances have been hardly treated. The revenue was not well collected. An outstanding of Rs. 6,111 on the 31st March is put down to the embezzlement of Rs. 755 by a thugyi and to the delay caused by a large number of remission cases. The latter explanation is difficult to reconcile with the figures, for up to the 30th June Rs. 355 only of the balance had been remitted and Rs. 5,619 had been collected. A sum of Rs. 137 still remained uncollected on that date.

Tenasserim division.

132. *Toungoo district.*—There has been an increase of 19,901 acres, or 11·39 per cent. in the assessed area this year and of Rs. 24,986 or 12·56 per cent. in the revenue demand due chiefly to the cultivation of new land by immigrants from Upper Burma. Remissions were large owing to the failure of crops from the early closure of the rains. A fallow area of 337 acres was assessed at the 2-anna rate. The only explanation given by the Deputy Commissioner of the large arrears (more than 4 per cent. of the demand) outstanding at the close of the year coupled with an increase in coercive processes is to the effect that the Upper Burmans who settled in Ôktwin township were hampered with debts and found payment difficult. They were able to pay, however, when the necessity for payment was really brought home to them, for of the arrears, Rs. 9,166 in all, Rs. 532 only were remitted and the balance all collected before the close of June. The real reason for the delay is probably that the Township Officers did not pay sufficient attention to the subject.

133. *Salween district.*—There was a trifling decrease in the small demand from this district for the year of report due to the assessment of 75 acres at the fallow rate. The revenue was punctually collected.

134. *Thatôn district.*—There is an increase this year of 24,411 acres (4·72 per cent.) in the area assessed, of which one-third is attributed to more correct survey and two-thirds to extensions of cultivation proper. Settlement rates were introduced with effect from 1st July 1898 into the Kyaikto subdivision and the revenue demand of the district has increased in consequence from Rs. 9,33,675 to Rs. 10,96,026, a growth of 17·39 per cent. Of the total fallow area 12,490 acres were assessed at full rates and 250 acres at the 2-anna rate as compared with 15,038 acres and 824 acres respectively last year. Strict enforcement of the rules is said to have reduced the area left fallow. The revenue was punctually and easily collected. Some remissions were necessary owing to damage by floods, but these were promptly sanctioned and Rs. 379 only were outstanding at the close of the year. It is not clear why this amount had not been remitted or collected before the end of June.

135. *Amherst district.*—Both the area assessed and the revenue demand show a satisfactory increase this year. Good prospects early in the year led to a reduction from 15,590 acres to 14,594 acres in the area left fallow.. An assessment of two annas an acre was levied on 911 acres, the balance of the area being assessed at full rates. Very considerable damage was caused by floods and later by insects in Ataran township. Remissions on this account amounted to Rs. 11,661 within the year, and, of the arrears outstanding when the year closed, Rs. 19,581 have since been remitted, mostly for the same causes. The total uncollected balance (Rs. 49,902) was almost entirely due from this township. The Township Officer, Maung Po Min (1), was given assistance in dealing with remission cases, but failed, as in earlier years, to display sufficient energy in the collection of the revenue. The arrears for the district were all cleared off before the 30th June.

136. *Tavoy district.*—There was a normal increase this year in the area assessed and the revenue demand. The fallow area increased from 4,639 acres to 6,788 acres owing, it is said, to the inclusion of fallow garden lands for the first time. The assessment on fallow lands appears to have been carefully made, as 236 acres paid the 2-anna rate and 603 acres intermediate rates. Remissions were larger than in 1897-98 owing to damage to crops by floods and to the failure of the late rains. The net demand was collected without difficulty. The outstandings on 31st March were Rs. 693 only.

137. *Mergui district.*—Extensions of cultivation, coupled with more careful assessments have increased the assessed area by some 5 per cent. and the revenue demand in a slightly less proportion. The fallow area has grown from 5,199 acres to 5,617 acres. Out of the latter, 3,131 acres were used for grazing purposes and paid full rates along with other lands left uncultivated for no good reason. Intermediate rates were assessed on 40 acres only and the 2-anna rate on 26 acres. The Deputy Commissioner doubts whether cultivators yet understand that written applications must be made for the reduced rates. The collection of the revenue was not very prompt, for the arrears on the 31st March 1899 amounted to Rs. 6,792. Communications in the district are difficult, however, and the result is perhaps as good as might be expected with ordinary attention. The balance was all paid in (except Rs. 5 remitted) before the close of June.

Capitation-tax.

138. The following statement gives the number of persons assessed, and the demand, collections and remissions of capitation-tax in each division of Lower Burma during the past two years:—

Division.	Number of persons assessed.	Gross demand.	Remissions.	Collections.*	Outstanding balance.
		Rs.	Rs.	Rs.	Rs.
Arakan 1897-98	158,534	6,37,830	12,535	6,20,425	4,870
1898-99	167,880	6,51,515	11,963	6,39,331	221
Difference ...	+ 9,346	+ 13,685	— 572	+ 18,906	— 4,649

* Omitting payments in excess.

Division.		Number of persons assessed.	Gross demand.	Remissions.	Collections.*	Outstanding balance.
			Rs.	Rs.	Rs.	Rs.
Pegu	1897-98	302,915	12,84,235	9,373	12,74,735	127
	1898-99	317,203	13,36,525	11,640	13,24,885	...
Difference ...		+ 14,288	+ 52,290	+ 2,267	+ 50,150	— 127
Irrawaddy	1897-98	315,226	13,64,916	7,996	13,56,857	63
	1898-99	325,548	14,10,097	11,143	13,98,842	112
Difference ...		+ 10,322	+ 45,181	+ 3,147	+ 41,985	+ 49
Minbu (Thayetmyo) ...	1897-98	32,543	1,19,444	715	1,18,729	...
	1898-99	32,672	1,23,358	325	1,23,033	...
Difference ...		+ 129	+ 3,914	— 390	+ 4,304	...
Tenasserim	1897-98	211,404	7,70,671	4,029	7,66,637	5
	1898-99	213,796	8,07,460	1,773	8,05,588	99
Difference ...		+ 2,392	+ 36,789	— 2,256	+ 38,951	+ 94
Railway employés ...	1897-98	...	...	...	...	...
	1898-99	...	6,923	...	6,923	...
Difference ...		...	+ 6,923	...	+ 6,923	...
GRAND TOTAL ...	1897-98	1,020,622	41,77,096	34,648	41,37,383	5,065
	1898-99	1,057,099	43,35,878	36,844	42,98,602	432
Difference ...		+ 36,477	+ 1,58,782	+ 2,196	+ 1,61,219	— 4,633

* Omitting payments in excess.

These figures show an increase of 36,477 or 3·57 per cent. in the number of persons assessed and of Rs. 1,58,782 or 3·80 per cent. in the gross demand. The growth is shared by every district of the lower province. The proportion of agriculturists to total payers has varied very slightly; it amounted to 76·90 per cent. as compared with 77·04 per cent. in 1897-98. The rates of assessment were raised with effect from the 1st July 1898 in certain villages of Pegu, Salween and Tavoy districts which were found to be no longer in such a backward condition as to justify the continuance of low rates. The remissions granted were not more than must necessarily occur with a large floating population and the balance outstanding at the close of the year was trifling.

The total number of coercive processes issued has fallen from 20,836 in 1897-98 to 16,298 in the year of report. There is a decrease from 69 to 22 in the number of persons imprisoned, but sales of property have increased slightly from 1,101 to 1,248. The coercive action was needed in most cases against absconding bad characters.

Exemption from assessment was allowed as a special concession for two years, 1897-98 and 1898-99, to immigrants from Meiktila, Yamèthin, and Myingyan districts. Recent enquiries have shown that little advantage has been taken of this, although in some districts efforts were made to publish the fact as widely as possible.

The collection of capitation-tax from railway employés was found to give considerable trouble to District Officers and arrangements have now been made by

which the Railway Company deducts the assessment from the pay bills and credits the amounts to Government. The amount so realized during the year of report was Rs. 6,923.

Arakan division.

139. *Akyab district.*—There has been a normal increase in the number of persons assessed and in the revenue demand. The assessment-rolls were carefully checked. The remissions granted, amounting to Rs. 4,854, were mostly on account of persons who had absconded or were unable to pay. A small balance of Rs. 86 outstanding at the close of the year had been assessed a few days previous on a supplementary roll. Owing to the mixed nature of the population there is always trouble in the collection of the tax and it was necessary to arrest 2,842 persons and imprison nine of them this year. The difficulties are fully dealt with in an extract from the district report given in the appendices.

140. *Northern Arakan district.*—The slight increase in demand and collections in this district needs no explanation. Owing to the introduction of the village headman system and the abolition of the post of *kyedangyi*, the number of office-holders exempt from assessment has decreased from 471 to 296.

141. *Kyaukpyu district.*—The increase this year in the capitation-tax demand and the number of persons assessed is attributed partly to the return of Chittagonian coolies who left the district through poverty last year. The remissions granted this year, Rs. 5,039, were more than half on account of inability to pay. There has been a marked improvement in the collection of the tax. Last year 6,201 coercive processes were issued, 2,512 persons were arrested, and 5 persons imprisoned. There was nevertheless a balance of Rs. 3,723 outstanding at the close of the year. This year 2,360 processes were taken out, 496 persons arrested, and none imprisoned, and the outstanding balance on the 31st March was Rs. 26 only. A more careful supervision by the Deputy Commissioner of the work of his subordinate officers has had a good effect.

142. *Sandoway district.*—The number of persons assessed and the revenue demand have increased with the growth in population. The remissions granted, Rs. 2,070, were for errors in assessment and similar causes. The arrears at the close of the year, amounting to Rs. 109, were due to delay in submission of remission cases by Maung Pe Myit, Myoôk, Northern Township. The same delay occurred in this township last year when Maung Chin Hlaw was in charge. The Deputy Commissioner should enquire into the matter. The number of coercive processes issued this year was slightly less than in 1897-98.

Pegu division.

143. *Hanthawaddy district.*—The increase in demand in this district is attributed to a more careful assessment this year of native of India coolies, and an increase from 787 to 1,104 in the number of coercive processes issued for collection of the tax was due to the difficulty experienced in the recovery of the tax from these men. Remissions were small and the net demand was all collected within the year.

144. *Pegu district.*—The growth in the number of assessees and in the revenue demand this year is attributed, in addition to normal causes, to immigration from Tharrawaddy district and from Upper Burma. The increase in demand was also due in part to the introduction of the full rates of assessment into certain villages, chiefly in Nyaunglebin subdivision, by Revenue Department Notification No. 180, dated 15th June 1898. A sum of Rs. 3,070 was remitted, of which about one-half was written off as irrecoverable and the other half was due to errors in assessment. The revenue was again collected punctually. Fewer coercive processes were needed on the whole, though there has been an increase from 105 to 354 in the number of persons arrested. None of these were sent to jail in either year.

145. *Tharrawaddy district.*—This district shows a small increase in persons assessed and in revenue demand. Of the remissions granted (Rs. 2,021) more than one-half were on account of sums found to be irrecoverable. The net demand was all paid in within the year. The Deputy Commissioner does not explain why the number of coercive processes has risen from 522 in 1897-98 to 809 this year and the number of persons arrested from 52 to 258. It was possibly due to a desire to collect the revenue more punctually and not to any real pressure, as property was sold in four cases only and no persons were imprisoned.

146. *Prome district.*—The assessment and collection of the tax present no special features in this district. The demand was slightly better than in 1897-98, whilst remissions remained at about the same figure in the two years. The net demand was all paid in within the year. Fewer persons were arrested for non-payment than in 1897-98, but sales of property have increased from 512 to 1,008. Some explanation should have been given of this increase; possibly the current year's figures are incorrect, as the number of attachments of property is also given as 1,008, and it is very improbable that in every single instance the property attached was sold.

Irrawaddy division.

147. *Thôngwa district.*—This district shows a satisfactory increase in demand during the year. The remissions (Rs. 5,750) were somewhat larger than usual, owing it is said to irrecoverable assessments on persons who had left the district and could not be traced. Many of these were probably caught elsewhere. There were no outstandings at the close of the year. In 675 instances property was attached and 718 persons were arrested for recovery of the tax, as compared with 51 attachments and 1,148 arrests in 1897-98. There were three sales of property, but none of the persons arrested were committed to jail this year.

148. *Bassein district.*—The gross demand shows an increase of more than 5 per cent. as compared with last year. More than one-half of the remissions granted, Rs. 2,993, were due to errors in the assessment-rolls. The revenue was punctually collected without any great difficulty. More coercive processes were issued than in 1897-98, but the figures for that year were abnormally low, and the number issued is below the average of earlier years. Thirteen persons only were arrested, none were imprisoned, and there was only one sale of property.

149. *Henzada district.*—The demand in Henzada has grown steadily, owing partly to normal causes and partly to immigration from Upper Burma. Remissions were small and the net demand was all collected within the year. There was no real difficulty in the recovery of the revenue, though owing to partial failure of the late rains and to a fall in the price of paddy the number of coercive processes issued was slightly larger than in 1897-98. The creation of a number of village headmen's charges caused an increase from 909 to 1,086 in the number of office-holders exempt from assessment.

150. *Myaungmya district.*—The number of persons assessed and the revenue demand have increased at a normal rate. The thugyis' rolls were found to have been more carefully prepared this year, and in consequence it is thought more persons absconded and remissions were larger than in 1897-98. A balance of Rs. 112 was outstanding at the close of the year owing to the delay caused by the loss through fire of certain recovery proceedings in the Subdivisional Officer's Court, Wakèma, and to an attempt to recover from an assessee who twice absconded from the district. The number of coercive processes issued was less than in 1897-98. Several office-holders who had hitherto been omitted were brought into the roll of persons exempted.

Minbu division.

151. *Thayetmyo district.*—The small increase in demand in Thayetmyo district is said to be due to the return of cultivators who had left in earlier years for the more favoured deltaic districts and to the levy of the tax in Thayetmyo cantonment for the first time. The remissions were unimportant and the net demand was all paid in within the year with comparatively few coercive processes.

Tenasserim division.

152. *Toungoo district.*—The year has been marked in this district by a slight improvement in demand and fewer remissions. The revenue was all collected before the end of the year without any difficulty. An increase from 698 to 1,027 in the number of persons exempted as new settlers would seem to have been due to the special concession allowed to immigrants from the dry zone districts of the Meiktila division of Upper Burma.

153 *Salween district.*—By Revenue Department Notification No. 179, dated 15th June 1898, the rates of assessment of capitation-tax were raised from Re. 1 (single) and Rs. 2 (married) to Rs. 2-8-0 and Rs. 5 in certain villages of the Papun and Kadaungti circles of this district. In consequence of this and of more

careful preparation of the assessment-rolls, the demand and collections have increased from Rs. 13,796 to Rs. 15,721. No coercive processes were needed for recovery of the tax.

154. *Thatôn district.*—A slightly increased demand was promptly collected in this district during the year. Remissions are shown as Rs. 20 only. The Deputy Commissioner notes, however, in his report that Rs. 117 were written off as irrecoverable. This amount should have been included in the gross demand and in the remissions.

155. *Amherst district.*—The gross demand for the year shows a normal growth as compared with the figures for 1897-98. The remissions (Rs. 455) were mostly on account of errors in assessment. The collection of the revenue was both easy and punctual.

156. *Tavoy district.*—An increase from Rs. 70,359 to Rs. 91,223, or nearly 30 per cent. in the demand in Tavoy district, is due to the enhancement of rates of assessment made throughout the greater part of the district by Revenue Department Notification No. 455, dated the 23rd December 1897. The collection of the heavier demand led to a growth in the number of persons arrested for non-payment. The arrest had always the desired effect, for no one was imprisoned, and the net demand, omitting remissions given mostly for errors in assessment, was all paid in within the year.

157. *Mergui district.*—The demand for this district has risen slightly from Rs. 46,454 to Rs. 48,114, whilst the number of persons assessed is said to have decreased from 19,967 to 18,987. The Deputy Commissioner gives no reason for the variation in the two sets of figures, and, as no change in rates of assessment was introduced during the year, the number of assessees must be incorrectly given for one year or the other. Probably the figures for 1897-98 are wrong, for in 1896-97 the demand was Rs. 45,394 and the number of persons assessed 17,882, which would give much the same incidence per head as in the year of report. A sum of Rs. 99 outstanding at the close of the year which was cleared off in April should have been dealt with sooner, and sufficient attention does not seem to have been paid to the assessment and collection of this tax during the year.

Land-rate in lieu of capitation-tax.

158. The following statement gives the assessment and collections of land-rate during the year 1897-98 and the year under review :—

Division.	Demand.		Remissions.		Collections.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	9,223	9,177	43	13	9,180	9,164
Pegu	15,915	16,435	49	55	15,866	16,380
Irrawaddy	27,292	25,744	522	158	26,770	25,586
Minbu (Thayetmyo)	9,970	8,871	157	79	9,813	8,792
Tenasserim	9,063	8,964	6	6	9,057	8,958
Total ...	71,463	69,191	777	311	70,686	68,880

The tax was assessed during the year in the towns of Akyab, Kyaukpyu, Prome, Bassein, Henzada, Thayetmyo, and Toungoo. The assessment within Rangoon Cantonments has been discontinued under the orders of Government. The demand in Henzada has decreased owing to removal of families outside the town limits and to more extensive assessment of income-tax, and in Thayetmyo owing to the assessment of capitation-tax and not land-rate as hitherto within cantonment limits. In other towns the variations are insignificant. The remissions were mostly on account of persons who had been assessed both to land-rate and income-tax. The net demand was collected in the year without much difficulty.

Fisheries.

159. The fees realized from the issue of licenses for fishing implements and the rents of leased fisheries during the year of report and the preceding year have been as follows :—

Division.	Year.	Licenses for fishing implements.		Rents of leased fisheries.		Total demand.
		Number.	Demand.	Number.	Demand.	
			Rs.		Rs.	Rs.
Arakan	1897-98	3,011	32,102	28	2,005	34,107
	1898-99	2,498	28,352	26	1,938	30,290
Difference ...	...	— 513	— 3,750	— 2	— 67	— 3,817
Pegu	1897-98	3,513	41,141	502	3,54,120	3,95,261
	1898-99	3,961	43,225	500	3,89,441	4,32,666
Difference ...	...	+ 448	+ 2,084	— 2	+ 35,321	+ 37,405
Irrawaddy	1897-98	6,557	90,478	904	10,53,316	11,43,794
	1898-99	7,255	88,103	905	11,56,606	12,44,709
Difference ...	...	+ 698	— 2,375	+ 1	+ 1,03,290	+ 1,00,915
Minbu (Thayetmyo) ...	1897-98	172	2,018	4	100	2,118
	1898-99	188	1,928	4	125	2,053
Difference ...	...	+ 16	— 90	...	+ 25	— 65
Tenasserim	1897-98	5,629	65,805	420	98,973	1,64,778
	1898-99	5,530	64,098	381	1,04,117	1,68,215
Difference ...	...	— 99	— 1,707	— 39	+ 5,144	+ 3,437
Grand Total	1897-98	18,882	2,31,544	1,858	15,08,514	17,40,058
	1898-99	19,432	2,25,706	1,816	16,52,227	18,77,933
Difference ...	...	+ 550	— 5,838	— 42	+ 1,43,713	+ 1,37,875

The number of licenses issued for the use of implements in inland waters increased from 11,719 to 12,739 and the fees thereon from Rs. 1,20,640 to Rs. 1,23,261. The industry was stimulated by a steady demand for fresh fish in the district markets throughout the year consequent on the prosperous condition of the people. On the other hand, the number of licenses for sea fishing has decreased from 7,163 to 6,693 and the revenue payable from Rs. 1,10,904 to Rs. 1,02,445. Fewer licenses were again taken out for the use of *pinle-damin* traps in the mouths of the delta streams owing, it would seem, to a decrease in the amount of fish obtained in these traps as compared with earlier years. There was a falling off also in fees in the Arakan division, which was apparently due to the exercise of less vigilance in the prevention of unlicensed fishing. The large increase in the demand from leased fisheries has resulted from the better prices obtained during the last two or three years for fish paste, *ngapi*, and cured fish of all kinds, and indirectly from the growth in the value of land and other immoveable property, by which lessees have found less difficulty in furnishing security for the punctual payment of their rents. The fishery year was a successful one in every way, and the whole revenue, except a small sum of Rs. 266 remitted in Bassein district, was collected before the 30th June 1899. The number of coercive processes issued was 455 as compared with 473 in 1897-98. Property was sold in one case only; 84 persons were arrested and one imprisoned.

Since the close of the year of report, Captain Maxwell has completed his special enquiry in connection with the administration of fisheries in the delta districts and his recommendations are at present being considered. Some of his more important proposals are,—to subdivide most of the existing leased fisheries; to re-adjust the dates fixed for payment of the instalments of rent and to reduce the amount of

security required from lessees; to prohibit as a general rule the construction of bunds in leased fisheries; and to remove all restrictions and fees on sea-fishing.

Arakan division.

160. The rents of leased fisheries in Akyab and Sandoway district were much the same as in the previous year. One lake in Akyab and a turtle-bank in Sandoway remained unsold for want of purchasers. Instalments of rent were promptly collected as they fell due. There is a very considerable decrease this year in the number of licenses for fishing implements taken out in Kyaukpyu and Sandoway districts, more particularly the latter. In both districts the Deputy Commissioners attribute this decrease to the prevalence of unlicensed fishing owing to neglect of their duty by the Myoôks and thugyis. Maung Po Myit and Maung Tha Aung (3), who were in charge of the Northern and Southern townships of Sandoway district, have been called upon for an explanation.

Pegu division.

161. There has been a considerable increase in the revenue obtained from leased fisheries throughout the Pegu division, more particularly in Pegu and Tharrawaddy districts. The Deputy Commissioner, Hanthawaddy, remarks that the improvement in that district would have been greater had there not been a combination to keep down prices in Hmawbi township. Lessees have been allowed by the Commissioner to surrender their leases without penalty at the close of any year, and this has been found to have a beneficial effect on prices. The revenue was collected punctually and without difficulty in all districts. License fees for nets and other fishing implements are larger than in the previous year in Hanthawaddy and Prome districts, but have fallen off in Pegu and to a less extent in Tharrawaddy district. The decrease in Pegu is attributed to the restriction of the limit within which ordinary implements could be used owing to the issue of a larger number of licenses for fixed engines, whilst at the same time a change was made in favour of the licensee in the method of computing the fee payable on the latter. An extract on the subject from the district report is given in the Appendices.

Irrawaddy division.

162. The large inland fisheries of the Irrawaddy division were leased for considerably higher rents than in 1897-98 in all four districts, the total revenue under this head having increased from Rs. 10,25,841 to Rs. 11,30,331, or more than 10 per cent. Both the preceding year and the year of report appear to have been very successful from a lessee's point of view. The turtle-banks in Thôngwa and Bassein districts sold for a slightly less figure than in 1897-98. A sum of Rs. 266 was remitted on account of loss on re-sale of a fishery in the Bassein district. With this exception, the full rents were collected throughout the division within the year. The number of coercive processes taken out was 340 as compared with 331 last year. More licenses, for fishing implements intended for use in inland waters were taken out in every district, except Myaungmya, where the decrease is not very important. The increase in licenses was due to a steady demand and high prices in the local markets for fresh fish of all kinds during the year. Sea-fishing by means of *pinle-damin* traps at the mouths of the estuaries has not been more prosperous than in 1897-98 and the number of implements licensed and the fees realized have again decreased in Bassein and Myaungmya districts. The slight relief afforded by the postponement to the 31st December of the date for payment of the license fee appears to have had little or no effect, and further concessions will be needed in order to revive this industry.

Minbu division.

163. The licenses for fishing implements taken out in the Lower Burma portion of Thayetmyo district were generally of lower value than in 1897-98, and the revenue of the district fell slightly in consequence.

Tenasserim division.

164. The revenue under the different heads in this division shows no very important variations when compared with the figures for 1897-98. Some damage was caused by encroachments of the sea to leased inland fisheries in Thatôn district, and several fish tanks in Amherst have silted up and were unsaleable this year. The pearl fisheries in Mergui, which paid Rs. 24,310 in 1897-98 were leased again in the beginning of the year of report for a period of two years at an annual rental of Rs.

28,200. The blocks were grouped into two lots and were purchased by Chinese pearlers. The right to collect turtles' eggs in this district, which had been reserved last year in order to give the banks a rest, was sold for Rs. 740 for the year. Fewer licenses for fishing implements were issued in the division this year. A decrease from 1,375 to 1,015 in the licenses for inland waters granted in Thatôn district is said to be partly due to erosions of the sea. Some explanation should have been given of the decrease from 1,054 to 928 in the licenses for sea-fishing issued in Tavoy. In Mergui district care was exercised to prevent unlicensed fishing and the number of licenses has risen from 2,142 to 2,471. The full revenue demand for the division was all collected without difficulty within the year.

Miscellaneous Land Revenue.

165. The collections of miscellaneous land revenue during the year of report and the preceding year have been as follows:—

	1897-98.	1898-99.
	Rs.	Rs.
Receipts under the Lower Burma Village Act, III of 1889	1,24,583	1,16,499
Royalties and fees on minerals	18,546	19,166
Petroleum	174	...
Rents of land and sandbank dues	33,891	45,485
Fines and forfeitures	6,549	8,448
Survey fees for *pottas*	12,953	25,419
Other sources	34,740	42,720
Total ...	2,31,436	2,57,737

The decrease in the receipts under the Village Act is in consequence of the imposition of fewer fines during the year and may be taken to indicate an improvement in the general demeanour of the people. The rents of land have been raised in railway towns as existing leases have expired so as to meet the growing value of the sites. The large growth in survey-fees for *pottas* is the result of a greater number of applications for grants of land. The small petroleum revenue of Kyaukpyu district is not shown separately from royalties on minerals in this year's returns, but the industry continues in a moribund condition.

Land and Revenue Act.

Coercive processes.

166. The number of coercive processes of all kinds issued during the year of report is given in detail in Statement No. XXXII of the Appendices. The notices of demand and coercive processes proper issued under each head of revenue compare as follows with the figures for the preceding year:—

Head of revenue.	Number of notices issued.		Coercive process issued.	
	1897-98.	1898-99.	1897-98.	1898-99.
Land revenue	11,794	10,258	15,797	11,377
Capitation-tax	18,460	14,148	20,836	16,298
Land rate	694	520	336	349
Fishery revenue	465	353	473	455
Total ...	31,413	25,279	37,442	28,479

Sales of property have decreased in number from 4,547 to 3,059, the number of defaulters arrested has fallen from 11,314 to 7,644, and the number of persons committed to jail from 69 to 23. The arrears for the recovery of which application was made to Court amounted to Rs. 3,53,211 as compared with 3,38,664 in 1897-98 and Rs. 5,24,460 in 1896-97. A considerable proportion of the arrears for the year of report consisted of large sums due from a small number of fishery

lessees and these amounts were invariably recovered. The satisfactory decrease under all heads has been commented upon above in dealing with each branch of revenue.

SECTION IV.—*Miscellaneous.*

Grants of Land.

Grants under Waste Land Rules.

167. The number of waste-land grants remained unchanged, no grants having been surrendered within the year. The area of settled grants in Akyab district has been increased by some 800 acres, and the area of unsettled grants is given as 100 acres less than in 1897-98. It would seem that a settled grant paying no revenue has been omitted from the returns of earlier years, but the district report is not clear on the point, and the Financial Commissioner will be glad of a further report of the reasons for the changes in area. The total revenue assessed has increased from Rs. 93,424 to Rs. 95,035. Some of the grants have become liable to heavier assessment under the terms on which they are held.

Grants for cultivation under the Land and Revenue Act, 1876.

168. The area granted for purposes of cultivation under the Land and Revenue Rules during the preceding year and the year of report and the periods of exemption from assessment allowed for the latter grants have been as follows:—

Division.	Area granted in 1897-98.	Area granted in 1898-99.			
		Total.	With no exemption.	One to four years' exemption.	More than four years' exemption.
	Acres.	Acres.	Acres.	Acres.	Acres.
Arakan	8,324	7,091	798	4,520	1,773
Pegu	7,304	27,717	18,802	7,519	1,396
Irrawaddy	16,117	8,776	3,043	4,995	738
Minbu (Thayetmyo)	185	153	47	62	44
Tenasserim	14,951	12,133	4,770	6,414	949
Total ...	46,881	55,870	27,460	23,510	4,900

Arakan division.

169. There has again been considerable delay in dealing with applications for grants in Akyab and Kyaukpyu districts, and in most cases orders had not been passed within three months of the date of the applications. A special Myoôk has now been appointed for this work in the Rathedaung and Naaf townships of the former district. Two grants with an area of 340 acres were sanctioned by the Financial Commissioner in Sandoway district. The land could be reclaimed only by the construction of a costly embankment and six years' exemption from revenue was allowed.

Pegu division.

170. The area granted in Hanthawaddy district, 15,258 acres, was considerably larger than in any other district of the province. The methods adopted in order to ensure that grants were not given to land-jobbers and that there should be as few delays as possible are described in an extract from the district report in the appendices. In spite of the efforts made to deal promptly with applications, 1,733 were pending at the close of the year, as compared with 1,751 cases pending at its beginning. A large number of applications were made in February and March and it was impossible to dispose of these at once. The power of issuing grants in Pegu district, which had been restricted to the Deputy Commissioner alone in 1897-98, was extended to Subdivisional Officers this year and the area given out shows a large increase in consequence. The Tharrawaddy offices were flooded with applications this year and, although the area granted was double that given out in

1897-98, there were no fewer than 1,943 applications pending orders at the close of the year. The delay was chiefly in obtaining plans of the land applied for, and the staff engaged on this work will be strengthened in the next field season. Some difficulty was also felt in Prome district in carrying out surveys of lands applied for, more especially as many of the applications were put in shortly before the rains commenced.

Irrawaddy division.

171. The area granted during the year in this division was less by nearly one-half than during the year 1897-98. This was not due to any falling off in the number of applications put in, but to the insistence upon a careful enquiry and a correct plan of the land in each case and to the necessary delay involved thereby where the land applied for is, as frequently occurs, covered with and surrounded by thick jungle. An extract from the Thôngwa district report reproduced in the appendices gives a typical illustration of these ever-recurring difficulties. In order to expedite work in that district, arrangements are being made for the entertainment of a special Myoôk and a staff of Surveyors to be employed on grant cases only. At the same time applicants are being given temporary licenses to clear the land for which they apply, and after a year, when the land has been partly cleared, the area for which a grant is needed is more readily surveyed and some guarantee has been afforded of the *bonâ fides* of the applicant. This system might be tried elsewhere, provided that care is exercised that cultivation is not undertaken within reserved areas under cover of temporary permits, as may happen when the land has not been accurately located. Some explanation should have been given of the long periods of exemption from assessment allowed in some cases in Thôngwa district. Out of a total area of 3,469 acres granted, 325 acres were given with periods of exemption varying from 8 to 11 years.

Thayetmyo district.

172. There was no great delay in dealing with the few applications for grants made in Thayetmyo district during the year.

Tenasserim division.

173. The area granted in Toungoo district was considerably larger than in 1897-98, but both here and elsewhere the insistence on a personal visit by the Township Officer to the land applied for as a check against fraud in accordance with the revised rules has necessarily tended to delay the issue of grants. Better arrangements are being made in some districts for prompt survey of the lands applied for, and this should reduce the duration of cases to some extent. The Deputy Commissioner, Thatôn, states that the decrease in good available waste-land, easy of cultivation, probably accounts for the smaller area granted this year in that district. The district has suffered considerably from inroads by the sea, and the explanation is doubtless correct to some extent.

Grants for religious, public, and other purposes.

174. Ninety-eight acres were granted revenue free for pagodas, monasteries *theins*, and other religious purposes during the year, and 17 acres were so granted for public and other purposes, mostly for rest-houses, tanks, or cemeteries. Much of the land granted for consecration as *theins* was situated within monastery compounds and was previously not liable to assessment. Statement No. XXXIX of the appendices, which has been included under the instructions of the Government of India, shows that the land revenue was assigned on 71 acres only in all during the year and that 579 acres were being held revenue free at the beginning of the year.

Records.

175. Suitable accommodation has now been provided in every district, except Mergui, for the custody of records. Progress continues to be made with the arrangement of the records in accordance with the rules prescribed in the Revenue Office Manual. At Henzada and in Hanthawaddy there is still much room for improvement. At Thatôn the state of the records cannot be known till they have been arranged in the new building. The Commissioner of Pegu, whose remarks are recorded in the appendix, notices that there are no orders to ensure the arrival

of all revenue records in the record-room and considers that it is time a system of returns relating to revenue work was introduced. Comments are made by the District Officers on the wretched and unsubstantial houses that revenue surveyors are compelled on their slender pay to live in, and two Deputy Commissioners have made proposals to ensure better houses for the custody of the valuable records and maps.

Arakan division.

176. The Revenue record-rooms in the Arakan Hill Tracts and in Kyaukpyu were inspected by the Commissioner and were in a good condition. In Sandoway and in Akyab the Deputy Commissioner inspected the record-room. In Kyaukpyu the Deputy Commissioner made frequent inspections of the Township offices and found them in a bad state. His inspections have done some good. In the three districts under supplementary survey the Land Revenue record-room is attached to the Land Records office and kept separate from the Revenue record-room.

The offices of the circle thugyis and of the revenue surveyors were inspected frequently during the year by the Superintendents of Land Records and in Kyaukpyu occasionally by the Deputy Commissioner, and they were reported to be in fair order. In Akyab the records kept in a thugyi's house were destroyed by fire and in Kyaukpyu the houses are reported to be poor and one thugyi to have no fixed residence. The Director of Land Records found, on inspection, the record-room at Akyab in good order.

Pegu division.

177. The Rangoon revenue records are said to be in good order. The Commissioner has not inspected the office for the last three years. In Hanthawaddy the Revenue record-room was inspected by the Financial Commissioner, by the Commissioner of Pegu and by the Deputy Commissioner. Much space has been occupied by old and useless papers fit only to be burnt. The records of the last two years since the issue of the Revenue Office Manual have been maintained according to standing orders, but the records of older date are still in a confused state. The Deputy Commissioner has not the time he would wish to give to the re-arrangement of the records and the work is proceeding slowly. The land records were inspected by the Assistant to the Director of Land Records and were found satisfactory.

After the issue of detailed instructions by the Commissioner on his inspection, the Pegu Revenue record-room was put in good order and the Financial Commissioner, who inspected the record-room in March, expressed himself satisfied with its condition. The records of the Land Records Department are kept apart from the Revenue record-room. The Commissioner also inspected the Revenue record-room in Tharrawaddy, and the records were re-arranged according to his orders. The Deputy Commissioner found the revenue records at Subdivisional and Township headquarters satisfactory. A separate room was provided for land records during the year. In Prome the Revenue record-room was inspected by the Deputy Commissioner and the records re-arranged in accordance with the Manual. The Assistant to the Director and the Deputy Commissioner inspected the land records room. Throughout the division the offices and records of thugyis and revenue surveyors were regularly inspected by Land Records Officers and by the District Officers, and are reported to be in good condition. In Tharrawaddy one thugyi whose records were lost in the burning of his house had to pay the cost of their replacement.

Irrawaddy division.

178. In Thôngwa the district record-room was inspected by the Financial Commissioner and by the Commissioner and several times by the Deputy Commissioner. The subdivisional and township records were found in order by the Deputy Commissioner.

In Bassein, after the destruction of a lot of useless papers, the subdivisional and township records are said to be in order. The headquarters record-room was not inspected. The room containing the land records was inspected by the Director, Assistant to the Director, and by the Deputy Commissioner. The records were arranged in the prescribed manner. The new building for records was completed during the year in Henzada and the revenue records were transferred to it. The work of re-arrangement is progressing slowly. The Deputy

Commissioner regularly inspected the record-room. The record-keeper in charge of the land records is said to be one of the worst in the province and presumably is unfit for his post. The Myaungmya district record-room was inspected by the Commissioner and the Deputy Commissioner and the records have been re-arranged, according to their orders, in the manner laid down in the Revenue Office Manual. The Subdivisional Officer, Wakèma, has not given satisfaction during the year, and a number of records were lost in his office owing to the destruction of his temporary court-house by fire. The township records were fairly well kept during the year.

The records of circle thugyis and revenue surveyors throughout the division are said to be fairly well looked after. The Deputy Commissioner, Henzada, inspected a number of their records and he found that in some cases sufficient supervision had not been exercised by the Superintendent. The Deputy Commissioner, Myaungmya, considers that the revenue surveyors are hardly able to build substantial houses and should be aided by a small grant from the District Cess Fund in order that their records may be secure.

Minbu division (Thayetmyo district).

179. The new room for the custody of records of the supplementary survey, the construction of which was sanctioned, has not been completed in Thayetmyo. The Assistant to the Director found the records in a satisfactory condition. The records of circle thugyis and revenue surveyors were not inspected by the district officers.

Tenasserim division.

180. In Thatôn the new building for the custody of the revenue records is not yet finished and the records have been moved three times during the last year. The *Akunwun* has made good and regular inspections, but it is doubtful how far the arrangement of records is satisfactory. In Salween the records are said to be in a satisfactory state. The Deputy Commissioner inspected the Revenue record-room in Amherst and found it well kept. The Assistant to the Director inspected the supplementary survey records and was satisfied with their arrangement. In Tavoy the Financial Commissioner and the Commissioner inspected the revenue record-room and were satisfied with its condition. The Assistant to the Director found the land records well kept. The new record-room has been completed, but new racks have not yet been provided.

The Deputy Commissioners of both Tavoy and Mergui made the annual inspection of the record-room. In Mergui the Financial Commissioner and the Commissioner inspected the district record-room and found it in good order. The land records room was inspected by the Commissioner and the Deputy Commissioner. The want of a suitable record-room for all records is badly felt here, and the supplementary survey records have to be kept in a house in the town.

Wherever they are mentioned in the district reports, the records in the possession of the circle thugyis and revenue surveyors are said to be in good order. In Amherst the houses of the revenue surveyors are said to be very poor owing to their inability to afford good houses. The Deputy Commissioner proposes that small advances should be made to them for the purpose of building safer houses for the custody of the maps and records in their hands.

Land Acquisition Act, X of 1870.

181. An area of 1,034 acres was acquired during the year for public purposes at a cost of Rs. 1,27,479 and with an annual loss of Rs. 2,715 in revenue assessable. Most of the land was needed for Government quarters, for roads, or for new embankments in the delta districts. The highest price paid was Rs. 4,735 for two-fifths of an acre in Rangoon town. A piece of land measuring one-fifth of an acre, which had been acquired for Military Police barracks in Mergui and was found to be no longer needed, was returned to its former owner on payment by him of Rs. 188. The procedure enjoined by the Land Acquisition Act and the Directions thereunder appears to have been complied with in every case of acquisition.

Agricultural Advances.

182. The advances made under the Agriculturists Loans Act during the year, the amount of principal recovered, and the outstandings of principal at the beginning and close of the year were as follows :—

Division.	Principal outstanding at beginning of year.	Amount advanced.	Recoveries.	Total principal outstanding at close of year.	Principal overdue at close of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	23,933	150	23,833	250	100
Pegu	3,645	2,100	4,545	1,200	...
Irrawaddy	3,092	6,400	2,922	6,570	...
Minbu (Thayetmyo)	741	...	284	457	457
Tenasserim	4,641	2,200	1,075	(*a*) 5,482	402
Total ...	36,052	10,850	32,659	(*a*) 13,959	959

(*a*) Excludes Rs. 284 written off.

Interest amounting to Rs. 1,843 was outstanding on the 1st April 1898 and Rs. 1,028 fell due within the year, giving a total of Rs. 2,871. Of this sum, Rs. 2,411 had been recovered and Rs. 51 written off before the close of the year. The loans made during the year were trifling when compared with the total population and cultivated area of Lower Burma. The Burman cultivator has unfortunately a disinclination to accept loans from Government, however favourable the terms may be, and when, as at present, land is realizing good prices in the market and money is plentiful, he finds little or no difficulty in obtaining such funds as he requires by the more congenial method of borrowing at high rates of interest from the Burman or Indian money-lender. The District Officers in Bassein appear to be breaking down this prejudice to some extent, and it is to be hoped that the revised rules which were issued in November 1898 with the object of making loans more promptly and easily obtainable will tend in the same direction.

Arakan division.

183. The only advance made in the division during the year was one of Rs. 150 for the purchase of plough cattle in Sandoway district. A sum of Rs. 23,783 principal, with Rs. 1,594 interest, was recovered in Akyab district from loans of earlier years, leaving a small sum of Rs. 100 principal and Rs. 24 interest overdue balance at the close of the year.

Pegu division.

184. No loans were made during the year in the Pegu division except in Pegu district, where a small sum of Rs. 2,100 was advanced for the purpose of seed and cattle. Some 400 applications for advances are said to have been received in Tharrawaddy district since the close of the year. The balances of earlier loans in Hanthawaddy and Prome districts were all recovered this year.

Irrawaddy division.

185. Bassein is the only district in the division in which any advances were made during the year. Both in Thôngwa and Myaungmya districts endeavours are said to have been made to bring to the notice of Upper Burma immigrants and other cultivators that loans were obtainable on easy terms from Government, but no applicants came forward. It has been found, however, that in Bassein district Township Officers when on tour have by personal investigations been able to induce many cultivators in want of money to apply to Government in preference to the ordinary money-lender, and probably much might be done in the same direction elsewhere in the division. Outstanding balances of earlier loans in Thôngwa and Bassein districts were punctually collected as they fell due.

Minbu division (Thayetmyo).

186. No loans were made during the year in Thayetmyo district, an advance which it was proposed to make in one case being apparently returned at once by the applicant. A sum

of Rs. 741 principal was outstanding at the beginning of the year. Of this, Rs. 284 with Rs. 51 interest were paid in and Rs. 457 and Rs. 150 interest are said to be in process of recovery.

Tenasserim division.

187. A sum of Rs. 200 was advanced in Toungoo district during the year and a loan of Rs. 2,000 was made in Amherst district to Miss Haswell of the American Baptist Mission to meet the cost of clearing a plot of 50 acres for coffee cultivation. No applications were made elsewhere in the Tenasserim division. In Amherst the Deputy Commissioner believes the people to be in ignorance of the terms on which money is obtainable and efforts are being made to educate them in this respect. Most of the amount overdue at the close of the year in Toungoo district has since been recovered.

Amount of business.

188. The number of cases instituted before Revenue Officers and the number disposed of by them during the preceding year and the year of report have been as follows :—

Rank of officer.	Cases pending at the beginning of the year.		Cases instituted during the year.		Cases disposed of in the year.		Cases pending at the close of the year.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
Township Officers ...	8,659	10,269	66,130	63,157	64,763	63,212	10,269	10,214
Subdivisional Officers	1,988	2,930	13,379	12,000	12,465	11,207	2,930	3,723
Deputy Commissioners	2,104	3,872	29,048	27,937	27,268	28,689	3,872	3,120
Commissioners ...	26	18	208	183	216	182	18	19
Total ...	12,777	17,089	108,765	103,277	104,712	103,290	17,089	17,076

The cases consist chiefly of proceedings for the recovery of revenue and of applications for grants of land, for remissions of revenue on damaged crops, or for reduced assessments of fallow areas. There are also of course a certain number of disputes relating to claims to land, but most of these are dealt with by the civil courts in Lower Burma. The number of cases instituted and the number pending at the close of the year were about the same as in 1897-98. In connection with the large number of pending cases, it must be borne in mind that proceedings for the recovery of land revenue must be instituted just before the close of the year, as the revenue does not fall due until the 15th February, and the greater number of the applications for grants are also put in at this time of year.

In the returns of work for earlier years a column has been included for cases decided by thugyis, and figures under this head were furnished from some districts this year. Under the revised revenue rules no power is conferred on thugyis to hear and determine cases of any kind, and further references have shown that this year's entries were merely a reduplication of cases already appearing in the list against officers of higher rank in which the thugyi had been called upon to report or had instituted the proceedings for recovery of revenue. The entries against thugyis have therefore been omitted and will be excluded in future.

Appellate work.

189. The appellate work in the Arakan division was light during the year. The Commissioner of Pegu heard 101 judicial appeals, in 26 of which the decision of the Deputy Commissioner was reversed. The Deputy Commissioner, Hanthawaddy, heard 47 appeals from Township Officers, and upset the Myoôk's order in 30 of them. The nature of the cases is not given in the district report. The Commissioner, Irrawaddy Division, heard 64 judicial and executive appeals, and reversed the Deputy Commissioner's orders in 12 cases. In Tenasserim the Commissioner set aside the orders passed by Deputy Commissioners in 19

out of 64 cases. The class of case and grounds for revision have not been furnished.

Costs in Revenue Cases.

190. The total costs incurred in revenue cases are given in Statement No. XLIV of the appendices as Rs. 31,712, an average of 5 annas 7 pies in each case, as compared with 6 annas 3 pies in 1897-98. The figures for some districts are of doubtful accuracy as the number of cases entered does not agree with the number given in the return of business performed (Statement No. XLII). This want of accuracy should not occur again. The costs in future will be reduced in many instances by a recent ruling issued by the Financial Commissioner to the effect that written objections to a grant or lease of land do not require to be stamped.

General.

191. The year was one of steady progress in Lower Burma. Both population and cultivated area show a considerable increase, and the larger revenue assessable in consequence has of course increased revenue work of all kinds. The more systematic classification of revenue records, which has been introduced in recent years, demands at the same time that a larger share of each Revenue Officer's work shall be given to office routine, and the introduction since the close of the year of a complete set of revised revenue account registers must also for a time at least require the District Officer's personal attention. Inspections during the year have shown that, so far, the heavier duties imposed have not led to any deterioration in the quality of the work; in fact an improvement is generally noticeable, but the necessary result is that several officers are being overworked and that unfortunate delays must continually occur. Some temporary relief is being afforded by the appointment of special Assistant Commissioners at district headquarters and of special Myoôks for judicial work in heavy township charges. Before long, however, some of the larger districts will need to be split up, unless a dual set of Judicial and Revenue Officers is given to each district. The separation of judicial from revenue fuctions is becoming daily more urgent.

The Financial Commissioner desires to draw attention here to the risks attendant on the publication of the long list of questions given in the Burma Inspection Manual. Many inspecting officers do nothing more than go through the questions in the Manual, and the subordinate officers, realizing this, confine their attention to the particular points mentioned to the sacrifice of other hardly less important branches of each subject. To illustrate this, a Township Officer whose work was found to be in an unsatisfactory state, gave as an explanation that he had no copy of the Inspection Manual and was not therefore aware of the points on which his work would be checked. Mr. Smeaton has more than once* pointed out the danger of prescribing such Inspection Manuals: and he again desires to urge their abolition. They are a direct encouragement to slipshod work. The inspecting officer salves his conscience by simply rushing through the questions: the Burman official sees this and recognizes the beauty of a system under which he may do very little and get the credit of having done everything.

* Extract from the Resolution on the Police Administration Report of Burma for the year 1895.

These Manuals are apt., in Mr. Smeaton's opinion, to be more harmful than useful, inasmuch as they encourage officers to salve their consciences by a short dialogue which goes up dignified by the title of Inspection Note under the Manual.

Officers.

Commissioners and Deputy Commissioners.

192. The following officers were in charge of each division during the year:—

Arakan division.

Lieutenant-Colonel W. F. H. Grey.

Pegu division.

The Hon'ble Mr. J. E. Bridges.
Mr. A. M. B. Irwin, from the 17th August to 29th November 1898.

Irrawaddy division.

Mr. A. M. B. Irwin.
Lieutenant-Colonel G. S. Eyre, from the 1st May 1898.
Mr. W. T. Hall, from the 11th March 1899.

Tenasserim division.

Mr. K. G. Burne.
Mr. F. S. Copleston, from the 9th May to 3rd September 1898.
Mr. A. R. Birks, from the 5th October 1898.
Mr. H. S. Hartnoll, from the 27th February 1899.

The Financial Commissioner has no remarks to make on the way in which divisional duties were performed: there was nothing specially noteworthy in any division.

Among Deputy Commissioners, Mr. Smeaton considers that the following did well:—

Captain C. L. O. Reid, Kyaukpyu.
Mr. H. P. Todd-Naylor, C.I.E., Hanthawaddy.
Mr. A. T. A. Shaw, Thôngwa.
Mr. H. M. S. Mathews, Bassein.
Captain G. E. T. Green, Myaungmya.

Subdivisional and Township Officers.

193. The Subdivisional and Township Officers who are reported to have given most attention to revenue work are—

Akyab district.

Maung Hla Paw Zan, Subdivisional Officer, Rathedaung.
Maung Pa Taw U, Township Officer, Urittaung.

Kyaukpyu district.

Maung Shwe Mo, Township Officer, Cheduba.

Hanthawaddy district.

Maung Paw Tun, K.S.M., Subdivisional Officer, Twante.
Maung Lu Gale (1), Township Officer, Taikgyi.

Pegu district.

Maung Kin (1), K.S.M., Subdivisional Officer, Pegu.
Maung San Min, Township Officer, Kawa.

Tharrawaddy district.

Maung Po Sa, K.S.M., Subdivisional Officer, Tharrawaddy.
Maung Po Pe (2), Township Officer, Gyobingauk.

Prome district.

Mr. W. Carr, Subdivisional Officer, Paungdè.

Bassein district.

Maung Po Saw, Township Officer, Thabaung.

Henzada district.

Maung Tin Gyaw, T.D.M., Subdivisional Officer, Henzada.

Myaungmya district.

Maung Po Bye, Subdivisional Officer, Myaungmya.
Maung Po Hnit, T.D.M., Township Officer, Myaungmya.

Thatôn district.

Maung San Pe, T.D.M., Subdivisional Officer, Kyaikto.

Amherst district.

Maung Shwe Gyeik, Township Officer, Yelamaing.

194. The work of *Akunwuns* has, on the whole, been satisfactory and a decided improvement has been wrought in some offices during the year. The following *Akunwuns* deserve to be specially named :—

Akunwuns.

Mr. W. Shircore, Rangoon.	Maung Po Byaw, Ma-ubin.
Maung Kyaw Nyein, Hanthawaddy.	Maung Po Kyu, Henzada.
Henry Po Saw, Pegu.	Maung Thet, Thatôn.

195. Mr. Clancey, Assistant to the Director of Land Records and Agriculture, performed an unusual amount of inspection work during the year. He was able to give great help to the junior Superintendents in their work and, as usual, his zeal and ability have been of great assistance to the Director.

Land Records Officers.

The following Superintendents have a claim to special notice: Mr. Torrens, Hanthawaddy; Mr. Beechey, Bassein; Mr. Palmer, Prome; Mr. Hardinge, Thôngwa; Maung Pe Maung, Tavoy; and Mr. Bell, Mergui.

Checking of supplementary survey work by District Officers.

196. The following officers made useful inspections of the field-work of the supplementary survey:—

Deputy Commissoners.

Mr. H. M. S. Mathews, Bassein.
Captain J. J. Cronin, Henzada.
Mr. W. H. A. St. J. Leeds, Akyab.
Mr. H. P. Todd-Naylor, C.I.E., Hanthawaddy.
Mr. J. N. O. Thurston, Prome.

Subdivisional Officers.

Mr. A. E. Rigg, Maung Hla Paw Zan, } Akyab.
Mr. C. M. Webb, Maung Tha No, } Thôngwa.
Maung Tin Gyaw, Henzada.
Maung Po Bye, Myaungmya.
Mr. H. S. Pratt, Amherst.

Township Officers.

Maung Pa Taw U, Maung Po, } Akyab.
Maung Po Thi, Maung Gyi, } Thôngwa.
Maung Ko, Maung Po Thu Daw, Maung Ba Bwa, } Bassein.
Maung Myat Tha Tun, Maung Aung Nyun, } Henzada.
Maung Pa, Maung San Dun, } Myaungmya.

Of the above Subdivisional and Township Officers, Maung Hla Paw Zan, Mr. C. M. Webb, Maung Po Bye, and Maung Pa may be specially mentioned for having submitted very careful and useful inspection diaries.

PART II.

UPPER BURMA.

SECTION V.—AGRICULTURE.

Rainfall and harvest.

197. The following statement gives the rainfall as recorded in each district of Upper Burma during the year of report and the two preceding years:—

Rainfall for the years 1896, 1897, and 1898.

District.	1896.	1897.	1898.
Thayetmyo (Upper Burma portion)	17·20	30·63	25·80
Pakôkku	16·33	22·63	29·10
Minbu	16·60	28·64	25·66
Magwe	15·79	29·47	27·74
Mandalay	31·29	30·97	23·77
Bhamo	61·60	64·69	72·49
Myitkyina	71·10	74·07	74·07
Katha	44·73	44·38	52·75
Ruby Mines	91·71	97·81	103·26
Shwebo	31·03	30·33	23·95
Sagaing	29·64	27·47	31·37
Lower Chindwin	23·49	23·88	27·96
Upper Chindwin	61·52	64·01	60·94
Kyaukse	26·34	25·62	26·03
Meiktila	28·26	23·51	31·31
Yamèthin	19·13	36·82	41·14
Myingyan	22·83	15·30	35·28

In most districts the rainfall was slightly heavier than in 1897. During the early months of the season the rainfall was distinctly good and early wet-weather crops yielded well. About October the rain either ceased altogether or fell in light showers only in most districts and the main harvest of paddy, late sessamum, and other cold-weather crops was generally poor and failed entirely in some places. Irrigated crops gave a fair yield, but they too felt the need of ripening showers, and were damaged by floods early in the year in parts of the Meiktila division. The alluvial crops grown on the islands and along the banks of the Irrawaddy and Chindwin rivers, which depend for their success on a timely rise of the river, were everywhere fair or good. Taken as a whole the harvest was probably little if at all below the average in any district, and outside the dry zone the year was a favourable one.

Minbu division.

198. The rainfall was normal during the year in the Minbu division and, except that in some parts the harvest was poor owing to partial failure of the later rains, the crops were generally fair or good and the food supply was ample. The rainfall in the district of Minbu was very satisfactory at the beginning of the season and, omitting slight failures of early sessamum owing to local droughts in the Salin subdivision, crops promised well everywhere. From August onwards, however, the latter rains were scanty, and in October they ceased altogether. In consequence sessamum and other *ya* crops were poor. In Salin jowar failed almost completely. The irrigated paddy also missed the October showers and was fair only.

Mandalay division.

199. In all districts of the division, except Mandalay, the rainfall was up to or above the average and the harvest generally good. In the Mandalay district less rain fell than usual during the early months of the monsoon and there was little or no rainfall after the 15th October. The *mayin* and *kaukti* crops were fair, but the *kaukgyi* crop was very poor owing to the absence of the late rains in all townships except Madaya, where

there is much irrigated land, and Singu, in which the rainfall is more abundant than in other parts of the district.

Sagaing division.

200. The season in all the districts of the Sagaing division was characterized by the failure of the late rains. In consequence the *kaukgyi* paddy, late sessamum, and other crops grown at the same time of year were generally below the average. In the Shwebo district the rains began late and ceased early. In the Shwebo and Ye-u subdivisions the total rainfall was far from ample and the *kaukgyi* paddy on which the people largely depend failed generally. Some scarcity was felt and people migrated to neighbouring districts in search of work.

Meiktila division.

201. The rainfall was heavy in some parts, abnormally so throughout the Kyauksè, Meiktila, and Yamèthin districts early in the season, but, as elsewhere, little or no rain fell towards the end of the moonsoon. In Kyauksè the *kaukyin* and *kaukgyi* paddy crops were seriously damaged in parts by high floods in the Zawgyi and Panlaung rivers during August and September. The upland crops, such as sessamum, gram, peas, and tomatoes failed in many places for want of the late rain, and the irrigated (*kaukgyi*) paddy gave a lighter yield than was expected owing to the same cause. The heavy rain in Meiktila breached several tanks and the crops which were being cultivated below were inundated. Paddy and all other crops dependent on the rainfall were poor throughout the district for lack of ripening showers. So in Yamèthin district there were floods early in the year in the valley of the Sinthè river, in some places sweeping away the whole sessamum crop on which this tract mainly depends. Elsewhere in the district the early crops were successful, but the main paddy crop and other products harvested at the same season failed very largely in consequence of the early cessation of the rains. The rainfall and harvest in Myingyan were more favourable than elsewhere. Except for a slight break of about a fortnight in the middle of the rains, and rather short supply towards the end of the season in November, the rainfall was ample and well distributed and the crops taken as a whole yielded satisfactorily.

Public health.

202. The health of the people was decidedly good during the year under review. There was a little small-pox, introduced, it is said, from Lower Burma, and a somewhat virulent epidemic of malarial fever in the Lower Chindwin district. Elsewhere health was satisfactory.

Cattle.

203. There has been very little disease among cattle in Upper Burma during the year of report. In no district was there any widespread epidemic. The rules under the Upper Burma Land and Revenue Regulation for preventing the spread of cattle disease were applied where necessary and are becoming better understood and appreciated by the people year by year. It would be rash to assert that the more complete immunity from disease was wholly, or even mainly, due to the more careful application of these rules, but there can be no doubt that the segregation of diseased cattle has had a most beneficial effect in checking the growth of disease. The Veterinary Assistants, with one or two exceptions, have rendered good service during the year both in the treatment of cattle and in explaining the preventive rules. The supply of cattle is at present sufficient for agricultural needs in almost all districts, and the export trade from the dry zone to Lower Burma has continued to develop.

Minbu division.

204. There was no difficulty about food or water-supply during the year, and the health of the cattle was decidedly good throughout the division.

Mandalay division.

205. The immunity from cattle disease throughout the Mandalay division which was noted last year has continued in the Mandalay, Myitkyina, and the Ruby Mines districts during the year of report. There was a bad outbreak of rinderpest in Bhamo district during the year, some 600 head of cattle having died from the disease. Difficulty was found in applying the rules for segregation in Bhamo subdivision,

as the villages were frequently close together and there was constant communications between them. The part of China which borders on Myitkyina has been free from disease for the past two years and there was no necessity to enforce the rules for the prevention of the importation of diseased cattle.

Sagaing division.

206. No serious outbreak of epidemic disease occurred in the Sagaing division during the year. District Officers are teaching headmen and their villagers to appreciate the value of the rules for the segregation of diseased cattle.

Meiktila division.

207. The Meiktila division was generally free from cattle disease during the year. The supply of cattle has increased steadily since the famine and is now sufficient for agricultural needs everywhere. Surplus cattle are regularly exported from this division to Lower Burma.

Prices.

208. The average price of paddy throughout the year and at seed time and harvest is given in the following statement for every district in Upper Burma, wholesale prices only being quoted :—

District.	Harvest prices, *i.e.*, of prices during January, February and March.			Average price during August, September and October.		Average price for the year.	
	Normal.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thayetmyo ...	92	101	95	126	87	119	94
Pakôkku	103	100	103	136	100	128	103
Minbu	102	98	92	137	100	127	96
Magwe	98	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Mandalay	90	106	95	140	104	126	101
Bhamo	85	65(*b*)	60	(*a*)	63	65	62
Myitkyina	...	100	100	100	100	100	100
Katha	75	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Ruby Mines ...	190	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Shwebo	85	80	77	126	97	105	87
Sagaing	88	(*a*)	(*a*)	(*a*)	100	(*a*)	108(*d*)
Lower Chindwin ...	95	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Upper Chindwin ...	60	50	60	115	70	85	60
Kyauksè	81	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Meiktila	97	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	(*a*)
Yamèthin	78	90	66	122	76	108	73
Myingyan	95	100(*c*)	90	(*a*)	97	100	94

(*a*) No wholesale market.
(*b*) Average for three months of the year.
(*c*) For one month only.
(*d*) For six months only.

The generally favourable harvest during the year of report, following a good season in 1897-98, has led to a fall everywhere in the price of paddy.

The average prices of other food grains and of cotton and salt during the year compare as follows with the figures for the preceding year :—

Comparative statement of average prices.

Division.	District.	Price per 100 baskets (9 gallons)														Price per 100 viss.			
		Rice.		*Millet.*		*Maize.*		*Pulses.*		*Oil-seeds.*		*Wheat.*		*Gram.*		*Cotton.*		*Salt.*	
		1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu.	Thayetmyo	280	235	...	...	84	...	250	300	361	355	...	...	...	...	65	52	12 0	11 0
	Pakôkku	298	240	100	75	...	...	199	151	367	389	304	...	338	195	...	...	14 3	13 4
	Minbu	317	266	65	114	50	83	235	251	360	364	236	300	316	290	17	17	13 0	11 2
	Magwe	293	269	100	...	71*	68	125	150	356	360	85	225	...	...	39	38	13 0	13 0
Mandalay.	Mandalay	367	328	...	...	194	113	293	297	396	383	356	244	394	230	134(*d*)	143(*d*)	12 0	12 0
	Bhamo	200	260	...	...	...	...	...	...	319	319	...	...	...	...	...	...	14 0	12 0
	Myitkyina	300	300	...	...	...	...	...	...	250	250	...	...	...	...	...	...	20 0	12 0
	Katha	(*a*)	(*a*)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13 0	14 0
	Ruby Mines	570	475	(*b*)	(*b*)	(*b*)	(*b*)	...	...	...	...	...	...	...	...	...	...	25 0	22 0
Sagaing.	Shwebo	294	233	178	...	67	50	185	203	342	320	225	...	233	225	...	20	10 0	10 0
	Sagaing	300	280	75	75	8(*c*)	8(*c*)	155	140	325	310	300	255	250	235	14	12	...	...
	Lower Chindwin ...	237	239	48	56	...	...	144	146	347	354	185	200	209	173	20	20	11 6	11 8
	Upper Chindwin ...	293	275	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meiktila.	Kyauksè	312	225	...	...	...	...	337*	300	365	340	...	...	(*b*)	200	...	...	13 0	12 8
	Meiktila	350	275	50	75	100	70	150	200	375	300	(*b*)	(*b*)	250	250	18	13	12 8	12 8
	Yamèthin	343	260	60	50	80	68	200	180	308	270	...	...	250	220	15	12	12 8	12 0
	Myingyan	325	320	111	79	(*a*)	(*a*)	138	121	350	325	(*a*)	(*a*)	230	150	45	45	10 8	10 4

(*a*) No wholesale market. | (*b*) Not sold. | (*c*) Per 100 cobs. | (*d*) Cleaned cotton.
* Revised figures.

The only noticeable feature is a general fall in the price of gram, due to a good harvest and a limited demand. Cotton fell in price from Rs. 18 to Rs. 13 per 100 viss in Meiktila in consequence of a combination of buyers to keep down the market.

SECTION VI.—SURVEYS AND SETTLEMENTS.

Demarcation before Survey.

209. No demarcation of lands preliminary to survey was undertaken in Upper Burma during the year.

Cadastral Survey by the Survey of India.

No. 7 Party.

210. As explained in paragraph 43, on the breaking up of No. 3 Cadastral Party of the Survey of India Department, the balance of its programme of work was handed over to No. 7 Party from Lower Burma. A detachment of the latter party therefore operated in the Myingyan district in the year, where it completed the detail survey on the scale of 16 inches to the mile of 109 square miles of country which had already been traversed in advance and which was all that remained over for the completion of the district. The party will next year enter the Lower Chindwin district, where the survey had been temporarily suspended owing to surveys in the upper portion of the province being far in advance of settlement.

Settlement.

Magwe district.

211. The area at present under settlement in the Magwe district comprises 872 square miles, or only about one-third of the total surveyed area. The field-work in these two townships has now been finished and the completion of the registers remains. Crop-cuttings are, however, to be continued in them for the next two years, while the rest of the district is being settled. The total cost of the operations for the past year amounts to Rs. 70,431.

Sagaing district.

212. Settlement operations still continue in the Sagaing district over its entire area of 1,849 square miles. All field-work has been finished, except a small portion of the soil classification, which has been retarded owing to sickness of the junior officers, but the statistical work is well forward. Crop-cuttings have been taken for three years and an enormous amount of statistical information has been collected. The supplementary survey was completed in the year of report, and all the maps are now quite up to date; the staff have also been employed in the preparation of the settlement registers. The cost of the year's work amounted to Rs. 34,537.

Meiktila and Yamèthin districts.

213. The field operations in the Meiktila district were completed during the previous year, and the connected settlement registers in the following recess-season. The tenure enquiry cases which remained over from last year were duly disposed of. Towards the end of the year, however, a special officer was appointed to complete the enquiry as to the tenure of land in a very large number of cases, where the proceedings had been defective or incomplete. The settlement report has not yet been submitted. During the year the Settlement Officer, Mr. A. T. A. Sarfas, went on furlough and a senior Superintendent of Land Records, Mr. Gibson, took his place. The entire area of 1,621 square miles in the Meiktila district is now under supplementary survey. From December 1898 the party has been engaged on a simple form of settlement, similar to that adopted in Meiktila, in the Yamèthin district, where a total area of 1,852 square miles is to be settled within an estimated period of three years. The field-work was checked by the Director about the termination of the season. He found the demarcation to be defective and the survey work poor. A number of the maps have been returned to the Survey Party for amendment. The work on the whole was good. The cost of the year's operations was Rs. 27,668.

Tenure enquiries, Katha district.

214. Tenure enquiries in the Katha district were discontinued from February 1898, because no officer was available for the work. It has since been decided that these enquiries must be proceeded with without further delay and two officers are to be told off for the duty next November. Holding-marking operations were carried on in the Pinlèbu township by a small staff attached to the Supplementary Survey office, which completed a total area of 37,006 acres, representing about half of the area cadastrally surveyed in the township. The regular tenure enquiry so far has only been finished in the eastern parts of the Kawlin and Wuntho townships with an area of 196 square miles, so that there still remain 603 square miles in which tenures are to be enquired into.

Local surveys not including those carried out by the ordinary Supplementary Survey Agency.

Survey of waste-land grants.

215. *Potta* surveys were carried on by unpaid qualified apprentices under the supervision of Inspectors in the Kyauksè district. These surveyors were paid for their work out of fees collected from applicants on receipt of a certificate from the issuing officers. The rate charged to applicants for *pottas* is 4 annas per acre for the demarcation and survey.

Minor local field-to-field surveys.

216. The only district in which a large scale survey was undertaken by the local staff is Kyauksè. As a matter of fact, the area was surveyed last year, but, as no credit was taken for it in the report of that year, and it is introduced for the first time in the surveyed area of the district referred to, it is noticed here. The survey consisted of two *kwins* (namely, Nalun west and Yogan south) bordering on the Myingyan district, having an area of 12 square miles, which were demarcated as belonging to the Kyauksè district, but which were left unsurveyed by the original Cadastral Party. The whole of this area has now fallen under supplementary survey.

Revision Surveys.

Madaya gardens, Mandalay district.

217. The work of re-surveying the gardens in the Mandalay district on the 32-inch scale was continued during the year, the traverse plots left over from last season having been made use of for the detail survey. Eleven villages or *kwins* comprising an area of 847 acres were thus completed. The surveys were examined by the Assistant to the Director and found to have been carefully executed. The total area surveyed on this large scale, and of which the holdings have in all cases been adequately demarcated, amounts to 3,167 acres and represents the gardens belonging to 35 villages situated in the Madaya township. This work has now been brought to a very successful conclusion.

Area remaining for re-survey.

218. Of the areas at present under supplementary survey in only two districts are re-surveys reported to be required. These are Mandalay and Kyauksè with areas needing revision of 33 and 47 square miles respectively, making a total of 80 square miles. There is also another area of 13 square miles in the Katha district, which requires to be re-surveyed on account of errors in the original survey, and the requisite corrections are being undertaken next open season by No. 7 Party. In the Yamèthin district also, as is referred to in paragraph 213, extensive revisions of old survey work and survey of new cultivation will be commenced next year. The increase in the area requiring re-survey in the Kyauksè district is partly due to extensions of cultivation and to internal changes, but a large portion is reported to be due to errors in the original survey. In addition to the re-surveys mentioned in Statement I, the island cultivation on the banks of the Irrawaddy requires annual re-survey. In Mandalay some 13 square miles were thus surveyed by the circle surveyors with the aid of one extra hand, while in Minbu a temporary establishment of seven surveyors was engaged to do the work. The annual changes in the configuration of the banks and islands of the river were too great to render the original survey of any use.

Boundary Surveys.

Mandalay Town.

219. The boundary work in Mandalay town that remained over from last year was disposed of in the year of report. The town lots and town survey and assessment offices have been amalgamated and are in the combined charge of a separate Superintendent of Land Records, who is also Registrar. A portion of the work is Municipal and a portion Government, and for this reason an arrangement has been arrived at, whereby the pay of the Superintendent is now paid by the Government, while the Municipality contribute a share of the cost of the establishment, though from the commencement of the ensuing financial year this cost is in future to be entirely borne by it. The Town Survey office confines itself to the survey and assessment for the Municipality of the covered and uncovered assessable areas, and also to the survey of leases and grants from Government. The Town Lots office has the giving out of leases and grants on behalf of Government and keeps up the register of sales, and other connected statistics, and also prepares the assessments relating to Government lands. Mandalay Cantonment and the agricultural lands within municipal limits are under the supervision of the Superintendent of Land Records of the Mandalay district.

Preservation of Survey marks.

220. In the tracts under supplementary survey a total of 159,483 permanent theodolite survey station marks were originally laid down by the survey parties. Of these, no less than 113,393 were visited by revenue surveyors in the year, while 107,552 are reported as having been protected by mounds of earth. In Meiktila the matter requires more attention to be given to it, and early steps should be taken to have all the existing marks in the district properly protected. A large number of marks are returned as missing, but these are mostly in the riverine tract where they have been completely washed away by the action of the river, and they cannot be replaced, nor is there any necessity for replacing them. Application should, however, be made for their formal abandonment. This matter was referred to last year, but no steps have so far been taken to obtain the requisite sanction for any of the Upper Burma districts. The work of protecting permanent survey marks has generally been satisfactorily carried out, but more especially in Sagaing and Kyauksè.

Area under Supplementary Survey.

General.

221. The total area under supplementary survey during the year was 7,027 square miles, which shows an increase of 1,871 square miles over that of the previous year. The increase is almost entirely in the Minbu and Meiktila districts, where the balance of the settled areas were brought under supplementary survey for the first time. The area given as being under supplementary survey does not include the area of Mandalay Town and Cantonments, to which reference is made in paragraph 219.

Minbu district.

222. The entire settled area of the district is now under supplementary survey, the increase over the area returned for last year being 417 square miles The new settlement rates have been sanctioned, but, as they only come into force from next year, the assessments during the year have been calculated at the old acre rates and confined to *mayin*, *ahmudan ya* lands (*kaukyin* and *kaukkyi*), and *kaing* lands. Supplementary survey in the district has been carried on since 1895-96, but this has so far practically consisted of keeping the maps up to date. The total area under occupation and regarding which complete statistics were collected was 309,260 acres, of which 132,577 acres are returned as under paddy and the rest as garden and miscellaneous cultivation. Of this total area about 64,000 acres consist of island and river-bank cultivation, which requires an annual re-survey and for which heretofore a temporary staff of surveyors has had to be engaged for a short period. The fallow area in the year is given as 53,080 acres of paddy-land and 74,654 acres of garden and other lands; in all 127,734 acres, or 41 per cent. of the entire occupied area. The assessments in the year amounted to Rs. 94,229 as against Rs. 57,578 the year before, the increase being due to the extended area operated

on in the year of report. The experimental system of supplementary survey which was introduced by way of trial in the Sagu township last year was this year applied to the whole tract operated on by the Land Records staff. This system simplifies the upkeep of the survey of *ya* lands and island cultivation and will be extended to the whole of Upper Burma.

Mandalay district.

223. The total occupied area increased by 4,040 acres, bringing it up to 202,292 acres, of which 8,928 acres were twice cropped. The increase is due to the additional area which has fallen under supplementary survey and partly to further extensions in the riverine tract. The total assessed area of all four harvests of the year amounts to 98,694 acres, which yielded a demand of Rs. 3,04,939 as against Rs. 2,95,895, the sum total of the assessments for the corresponding harvests of the season previous. The total fallow area in the year was 85,093 acres, that in paddy land being 68,746 acres and in miscellaneous 16,347 acres. The attempt referred to last year to get the *kaukkyi* rolls ready earlier was successful. The surveyors were able to take the field about the 10th October and, with a very few exceptions, the *kaukkyi* rolls were ready by the 1st February.

Katha district.

224. An additional area of 91 square miles which was surveyed in 1896 was brought under supplementary survey during the year. It consists of a portion of the Manlè township and the west parts of the Kawlin and Wuntho townships. As compared with last year, the total occupied area increased by 19,945 acres and that actually assessed by 9,253 acres. The increase in the area assessed is small, chiefly because some 4,777 acres treated as State the year previous were admitted as private by the Special Officer. The total revenue demand, including Rs. 730 for the *mayin* crop in Kawlin township, amounts to Rs. 64,907 as against Rs. 70,073, the total combined assessment by thugyis (at the $\frac{1}{8}$th produce rate) and by the Land Records Department (at the acre rate) for the year previous. This decrease in revenue is chiefly due to the large areas in Wuntho and Kawlin townships, which were treated as State last year, having been subsequently admitted as private by the Special Officer as mentioned above. The acre rates for the additional area brought under supplementary survey were as usual based on the occupied area less 15 per cent. allowed for fallows. The total fallow area, including 1,495 acres of non-State land, was 9,978 acres, or about 13 per cent. of the total occupied area. The assessment-rolls of the year were punctually prepared and submitted.

Shwebo district.

225. The area under supplementary survey during the year was 341 square miles, or 26 square miles more than the year before. The total occupied area was 167,754 acres, of which 159,243 acres were paddy-land and 8,511 acres garden and miscellaneous crop lands. Of the gross area above given the net, or cropped, area actually assessed to revenue during the year was 20,809 acres, of which 850 acres were State land assessed to land-tax and the remainder non-State land paying only the water-rate; this shows an increase over the corresponding figures of the preceding year of 6,990 acres in all. The tracts dealt with at present are those which receive irrigation from the Mu canal or from tanks. The assessment rates are calculated at one-fourth of the produce in the Shwebo subdivision and at one-third in the Tantabin subdivision as the revenue payable on State lands; in Yé-u subdivision a uniform rate of Rs. 2 per acre is levied for paddy and Re. 1 on other crops, except betel-vine, which is charged at Rs. 5. The rent on State land amounted to Rs. 1,661, or Rs. 666 below what it was last year, and the water-rate on the non-State land to Rs. 29,982, giving an increase of Rs. 10,088 over the year before, the total revenue demand in the year being Rs. 31,643. It has been decided to print the *kwin* maps prepared by the Survey Department as originally surveyed and not as subsequently cut up as the work of subdividing the *kwins* was defective and the preparation of the smaller maps would besides involve the re-numbering of all fields and fresh area calculation.

Sagaing district.

226. Settlement operations are still in progress in the Sagaing district, and the supplementary staff therefore continues to work in conjunction therewith.

Kyauksè district.

227. The area under supplementary survey has increased by 12 square miles which were surveyed locally. This brings the total area operated on by the Department of Land Records up to 561 square miles. The total occupied area was 223,569 acres, of which 10,151 acres bore two crops; an increase over last year's occupied area of 7,257 acres and a decrease in the twice cropped area of 6,991 acres. The area under paddy diminished, while that under garden and miscellaneous cultivation increased. The curtailment in the paddy area is attributable to the closing of several canals for repairs and remodelling, owing to which the cultivation of *mayin* and *kaukyin* was restricted, and as regards *kaukkyi* partly because of the late water-supply from the Nwadet and Kunze canals and partly in consequence of the Zawgyi floods in August. Another cause of decrease in the area under paddy is said to be that cultivators are taking more to unirrigated crops in those parts of the district where the water-supply in the canals is precarious. For this reason the area under miscellaneous crops shows an increase, and this area was further added to by the cultivation of new lands under leases and to some extensions of holdings. There was a large decrease in the assessment on paddy land of Rs. 40,784, while the increase on garden and miscellaneous cultivation was Rs. 30,306. The area under fallow in the year is returned at 62,491 acres against 59,191 acres in 1897-98. This large increase in fallow is due to defective irrigation on the Zawgyi system of canals, owing to the low level of the river. Insufficient rainfall is chiefly responsible for the fallowing of land, and the upland *ya* crop failed in many places owing to untimely rains, but the failure of crops from this cause was considerably less than in the previous year.

Meiktila district.

228. The field operations in connection with the settlement of the Meiktila district having been brought to a close in the previous season, the supplementary survey of the whole of the surveyed area of 1,621 square miles was undertaken in the year of report. The year previous only 301 square miles were under supplementary survey the work being done by a small staff under the immediate orders of the District Officer. The total occupied area in the year was 570,462 acres, of which 269,016 acres was under paddy and 301,446 acres (of which 603 acres were twice cropped) under garden and miscellaneous cultivation. Main crops have alone been assessed and not second crops. Fallows have not been assessed. Land-tax was levied on State land only, while a water-rate was taken from both State and private lands receiving irrigation. The area assessed during the year was 362,508 acres against 135,730 acres last year.

Yamèthin district.

229. The area dealt with by the small supplementary survey staff which has been hitherto employed in the district was 280 square miles, or an increase of 3 square miles over the area similarly worked over in 1897-98. The operations are as yet confined to the Yamèthin subdivision, where acre-rates are imposed, and does not extend to the Pyinmana subdivision, where the old system of assessment on the number of pairs of buffaloes employed in agriculture continues in force for the present. All irrigated lands are marked on the maps and also non-irrigated State lands. Fixed rates per acre are levied on such areas. The occupied area in the year was 53,115 acres against 42,866 acres the year previous. With the exception of 913 acres of garden and miscellaneous cultivation, the rest of the occupied area was under paddy. The area under fallow in the year was 19,321 acres, considerably less than that given for last year.

Inspections by District Officers.

230. In the year of report 692 *kwins* were visited by District Officers for the purpose of checking supplementary survey field-work in them. Last year 633 *kwins* were similarly visited. The improvement in the inspections of the year was general, extending to all three classes of Inspecting Officers. The quality of the work, judged by the diaries of the district officials which are received in the office of the Director of the Department of Land Records and Agriculture, was very good in 62 *kwins*, good for 322, fair for 233, poor for 52, and worthless for 23. Deputy Commissioners, Subdivisional Officers, and Township Officers tested the work respectively

of 48, 180, and 464 *kwins*. No inspection work was done by the Deputy Commissioner of Kyauksè. The district is a small one and it should have been possible for him to do good inspection work.

Cost of Supplementary Survey.

231. The total cost of the operations in the year amounted to Rs. 1,66,780, of which Rs. 62,488 was on account of supervision and Rs. 1,04,292 for survey. The year before the total cost was Rs. 1,42,065, namely, Rs. 52,650 for supervision and Rs. 89,415 for survey. There was thus an increase in the total expenditure of Rs. 24,715 over that of the year before. This is due to an addition of 1,871 square miles to the area previously under supplementary survey, chiefly in the districts of Minbu and Meiktila. Savings effected from the commission of thugyis, amounting to Rs. 6,943 in the year, have not been deducted from the cost shown in the pay of Surveyors and their chainmen. Taking the entire cost of supervision and survey into consideration, the cost-rate per square mile of the total area under supplementary survey works out for this year and last to Rs. 23-11-9 and Rs. 27-8-10 respectively. These rates compare favourably with similar rates in the year for Lower Burma. They will probably be capable of some slight further reduction with the extension of supplementary survey and the adoption of the simplified system of work already described.

Staff of Supplementary Survey.

General. 232. The number of Superintendents of Land Records for the Upper Burma charges continued the same as last year. The Inspectors were increased by 1 in Katha and 3 in Meiktila, while there was a reduction in the number for Minbu by 2 who were transferred to the Magwe settlement. There was thus a net increase in the year of two Inspectors only, making now 33 in all. The additions to the Katha and Meiktila staffs were necessitated by the extension of supplementary survey operations in those districts and the reduction in Minbu owing to the simplified method experimentally adopted. Particulars of the strength and other details relating to the supervising staff and of the staff of surveyors engaged on the supplementary survey work of Upper Burma during the year are given in the table below:—

District	Area of tract under supplementary survey.		Number of thugyis.	Revenue Surveyors.		Supervising staff.					
	Gross area.	Area assessed or held under temporary exemption.		Number.	Average annual earnings.	Number of Superintendents.	Salary.	Number of Probationers.	Salary.	Number of Inspectors.	Salary.
1	2	3	4	5	6	7	8	9	10	11	12
	Sq. miles.	Acres.			Rs.		Rs.		Rs.		Rs.
Minbu ...	1,255	309,260	317	32	451	1	200	...	...	4	50—60
Mandalay ...	684	202,292	301	49	274	1	450	...	...	5	50—80
Katha ...	436	76,911	143	17	244					2	50—60
Shwebo ...	341	167,754	563	16	315	...	...	...	...	2	70—10
Sagaing ...	1,849	...a	389	80	244	1	300	...	...	7	60—100
Kyauksè ...	561	223,569	401	52	302	1	200	...	...	6	50—100
Meiktila ...	1,621	570,402	297	50	176	...	...	1	100	5	50—80
Yamèthin ...	280	53,115	311	14*	479	...	...	...	...	2	50—60
Total ...	7,027	1,603,363	2,722	310	2,485	4	200—450	1	100	33	50—100

(a) Figures not available. *Includes four temporary Surveyors.

Revenue Surveyors.

233. There were altogether 310 revenue surveyors employed on supplementary survey work in the year, or 33 more than last year. There was a decrease of 18 surveyors in Minbu who were transferred to the Magwe Settlement Party for survey work and an increase of nine in Katha and 38 in Meiktila. There was also an increase of four in Yamèthin, but these were temporary hands who, on completion of the assessment-rolls for the year, were handed over to the Settlement Party. Altogether 14 surveyors were removed from their appointments in the year for various faults, but chiefly for bad work, and one had to be dismissed for gross neglect of duty. On the whole the Surveyors as a body worked zealously and well.

Inspectors.

234. There are now 33 Inspectors at work in eight districts. They checked work in 2,509 *kwins* with an average per man of 76 as against 61 the year before. The improvement is general, except in Katha. In Sagaing the Inspectors were only for a short season in the field and were engaged on office duties in connection with settlement work. In Mandalay and Kyauksè, *kwins* that were visited two and three times over for the different harvests were counted for the purpose of the statement as often as they were inspected. Two of the Inspectors were very remiss and the work of the surveyors under them showed a tendency to fall off. One Inspector resigned and was replaced by the most senior revenue surveyor of the district; another fell ill and was temporarily replaced by a surveyor, who, however, performed his duties in a very indifferent manner. One Inspector was punished for insufficient inspection work. The rest of the Inspectors are reported to have worked very satisfactorily. One of those who has consistently done good work for some years past has now been promoted to a Myoôkship, and it has been decided that in future annually one Inspector of Land Records shall on the nomination of the Director of the Department of Land Records and Agriculture be appointed to a Myoôkship without examination.

Inspection of Supplementary Survey.

Inspections by the Director and Assistant to Director.

235. Supplementary survey field-work was examined by the Director of Land Records and Agriculture in the Sagaing district, in connection with the settlement of the place, and in that of Minbu. In all but the former of these two districts both the field-work and the Land Records offices were inspected by the Assistant to the Director. All the district headquarters offices were without exception in good order, particularly that of Mandalay, and also of Minbu. The township books in Mandalay and Kyauksè were correctly written up, but no entries have yet been made in the Minbu books nor in those of Meiktila. In Katha in some cases traces of the maps have been worked on for two years in succession instead of fresh traces being made for each year. In Yamèthin traces were made on tracing paper instead of on tracing cloth. Considerable difficulty has no doubt been experienced in several districts for the want of the published 16-inch sheets, and arrangements are in progress with the Survey of India Department to expedite the printing of the required maps. In the Mandalay district Inspectors and Surveyors now reside within their respective charges. The offices of four Inspectors and of 12 Revenue Surveyors were inspected, and all but two of the latter were found in good order. The houses of several of the surveyors, especially in two cases, were not very substantial, but better accommodation was promised to be found in the future. It is a matter of doubt whether the maps and registers will be sufficiently secure in villages in Upper Burma. Supplementary survey field-work was examined within 15 Inspectors' divisions and was on the whole found to be of a satisfactory kind. The checking was confined, as was the case last year, as much as possible to the *kwins* which were previously inspected by the

Inspectors. The statement below furnishes details of the examination of field-work performed by the Director and his Assistant.

District.	Number of circles in which field-work was inspected.	Number of *kwins* checked.	Number of circles in which the work was			Principal errors noticed.
			Good.	Fair.	Poor.	
Minbu ...	5	9	3	2	...	A few errors in crop-marking and statistics. Internal divisions of *yas* carelessly marked in some cases. An extension unsurveyed.
Mandalay ...	3	9	2	1	...	Some minor errors in the collection of statistics.
Katha ...	5	9	3	1	1	Sketch work practised in places instead of actual surveys.
Shwebo ...	2	4	1	1	...	Some mistakes in crop-marking and recording of fallow.
Kyauksè ...	6	7	4	2	...	Statistical information incomplete.
Meiktila ...	3	10	1	1	1	Crop-marking faulty. Survey fudged in places. Face of maps disfigured with unnecessary writing.
Yamèthin ...	1	3	1	...	...	Minor defects in registration work.
Total ...	25	51	15	8	2	

As a whole the work was found to have been very well done indeed. The more common defects met with were in crop-marking and in the collection of general statistics. The work shows a distinct improvement and, with more experience, will become less arduous.

Inspections by Superintendents of Land Records.

236. In the Shwebo and Yamèthin districts Superintendents of Land Records have not yet been stationed. In the other six districts Superintendents checked field-work in 431 *kwins* against 305 the year before. The amount of work done was throughout satisfactory and the testings were thorough. The principal errors which came under the notice of all inspecting officers of the districts were omissions to survey new plots and errors in the marking of fallows and of interior holding boundaries and in the recording of statistics. The effect of the corrections was a net increase in the revenue of Rs. 3,558.

Training of Junior Civilians and Members of the Subordinate Civil Service in Supplementary Survey work.

237. The following officers received a complete course of instruction in Surveying and Land Records work in the Land Records offices of the districts to which they were severally posted, and successfully passed the prescribed test at the end of their period of three months' training, namely—

Assistant Commissioners.

Mr. H. A. Thornton, I.C.S., Kyauksè.
Mr. E. J. Colston, I.C.S., Mandalay.
Mr. A. MacGregor, I.C.S., Minbu.
Mr. D. Shearme, I.C.S., Sagaing.

Myoôks.

Maung No, Kyauksè.
Maung Saw Lu, Kyauksè.
Maung Tu, Kyauksè.
Mr. C. P. Ellis, Mandalay.

The reports on the following officers, who have also been under training, have not yet been received, namely—

Maung B. H. Oung, Mandalay.
Mr. R. B. Smart, Mandalay.
Maung Pyu, Mandalay.
Mr. J. M. Richardson, Kyauksè.

Myoôk Maung Po Lu, A.T.M., was attached to the Mandalay Land Records office in March, but reverted after a month as he was too old to undergo the prescribed training.

Survey Schools.

238. The number of Survey Schools continue as for last year, namely, seven. These serve 17 districts. All the schools are accommodated in Government buildings, except one, for the use of which a private house is rented.

Number of Survey Schools.

239. The total number of pupils who received instruction in the schools in the course of the year was 330 against 336 the year before. Of these, 139 were the sons of thugyis or cadets of thugyis' families, 84 of agriculturists, 88 of traders, 18 of clerks and others, and one was the son of an *ex*-Minister. On the 30th September 1898 the number on the rolls of the schools was 210, and on the 31st March 1898 it was 177. On the corresponding dates last year the numbers were 209 and 186 respectively. The average number on the rolls per school monthly was 27 and daily 23, which was about same as for the preceding year. The average time spent in school by each pupil was eight months and one day against seven months and 19 days in 1897-98. The schools were well filled throughout the year and the attendance was good in all cases, except Sagaing and Yamèthin, where it was irregular.

Number of pupils on the rolls and attendance.

240. Admissions into the school were made in terms of the rules, except in one school, of which the Survey Teacher examined and passed the boys instead of the Superintendent of Land Records. The standard of examination is suitable; failures to enter were almost entirely in Arithmetic, but at subsequent trials after a three to six months' teaching by the teachers themselves most of these succeeded in passing the required test and were then allowed to join the schools.

Qualification for admission to Survey Schools.

241. The number of scholarships sanctioned was the same as last year, namely, 32 of the 1st grade at Rs. 10 per mensem and 72 of the 2nd grade at Rs. 5. These are grantable half-yearly at the commencement of a school term and tenable for a year. The number of students who received these stipends from time to time in the year was 56 of the 1st grade and 107 of the 2nd. The recipients were in most cases near relatives of thugyis. The total amount paid on account of scholarships in the year was Rs. 5,807.

Scholarships.

242. Money prizes varying from Rs. 3 to Rs. 6 were awarded to pupils who obtained the highest number of marks at a special examination in surveying.

Prizes.

243. The number of candidates sent up from Government Survey Schools for the Syndicate examinations of October 1898 and April 1899 in the subject of surveying was 157, of whom 108 passed, or 69 per cent. Last year 163 were presented for examination and 76 passed, or 47 per cent. The best results were secured by Minbu and the next to this by Kyauksè and Meiktila. The Yamèthin school did indifferently. The "Clancey medal" at the examination of April 1899 was gained by a student of the Kyauksè Survey School. The medal for the preceding October examination was won in Lower Burma. In the subjects of Revenue law and Arithmetic the number of passes from the schools were 39 and 58 respectively.

Examinations.

244. The number of passed students who obtained employment in Government service during the year was, so far as can be ascertained, 52 against 47 who similarly obtained work last year. The appointments were chiefly as surveyors in Land Records and Settlement offices. There is no record available of those of the qualified candidates who find work in Topographical Survey Parties, and Public Works, Municipal, and other offices. There is a large demand for trained surveyors in Burma with the extension of supplementary survey into new districts.

Appointments to the public services.

245. As mentioned in the Lower Burma section, the holders of Syndicate certificates now undergo a practical training, if they wish, under the supervision of Inspectors of Land Records and are tested at the end of the course and, if their work found satisfactory, preference is given to them when vacancies occur.

Training with Survey of India Parties.

246. The expenditure for the year was Rs. 14,548, or about the same as that of last year. The average cost per school was Rs. 2,078, while the net cost for educating each pupil in the year was Rs. 77 against Rs. 80 the year before.

Cost of Survey Schools.

247. There was one more teacher in the year than there are schools, but this additional teacher's services have now been dispensed with owing to diminished attendance at the school for which he was engaged. The teachers who have done particularly good work in the year are those of Minbu, Shwebo, and Meiktila. The teachers at Mandalay and Kyauksè, although capable men, were slack in their duties. The permanent incumbent at Sagaing is acting Myoôk and his place is temporarily filled by a Settlement Inspector, but, if he does not improve in his work, he should be replaced by a more competent man. The teacher at Yamèthin is not doing well and has for some time past worked indifferently. The question of his retention at his present post is now under consideration.

Survey Teachers.

248. The schools at Minbu and Yamèthin were inspected by the Deputy Commissioner. Superintendents of Land Records paid frequent visits to the schools under their charges, helping the students in their field and book work and generally looking after the proper working of the schools.

Inspections of schools by local officers.

249. The Director of Land Records and Agriculture, who visited Sagaing in connection with other work, was unable for want of time to inspect the Survey School at that centre. The rest of the Upper Burma schools were inspected by the Assistant to the Director, who examined the students in their in-door studies as well as field work. In area calculation with the acre-comb and in the subject of scales the boys were everywhere apt; in mensuration they were also good, though at three centres there was a distinct want of method in the work. The drawing of the pupils was very good at Minbu and fair in most other places, but weak in Meiktila and Yamèthin. In the Meiktila school too much time is given to the senior division to the detriment of the junior; the latter should not be neglected in favour of the former. With regard to the out-door work, as a rule, the senior boys were made to do a prismatic compass or plane-table survey and the juniors a simple chain survey, but in all cases field-books had to be kept up. As a whole these surveys were well executed, though in most cases, as recorded for previous years, the offset measurements were carelessly made; the Yamèthin students entrusted this duty to the school peon instead of taking their own offsets. The surveys made by the Mandalay and Shwebo boys were exceedingly well done. On the whole the inspections disclosed that good and useful work was being done by the various survey schools.

Inspection of schools by the Director and Assistant to Director.

250. The number of qualified persons in Upper Burma who desired permanent employment as surveyors was 119 on the 31st January 1899. Of these 31 belonged to the Minbu Division, 9 to the Mandalay Division, 32 to the Sagaing Division, and 47 to the Meiktila Division.

Number of qualified persons seeking employment as Subordinate Revenue and Land Records Officers.

Transfers and Partitions.

251. In Mandalay the area of State land in which rights of occupation were sold was 4,555 acres, a slight increase over last year, and the area of non-State land sold is less than last year. At the beginning of the year a good deal of State land passed to non-agriculturists. The latter now hold 18 per cent. of the total occupied area. The area of State land in which rights of occupation were mortgaged was 298 acres more than last year and the area of non-State land

mortgaged was 1,181 acres more. The area redeemed was small. The sale rates were as follows:—

	Per acre. Rs.
Irrigated State land	12·26
Irrigated non-State land	33·85
Non-irrigated State land	6·53
Non-irrigated non-State land	33·39

In Kyauksè the area of land sold shows a slight increase over last year. The average price per acre of State paddy-land was Rs. 9·66 against Rs. 8·90 last year and of non-State paddy-land was Rs. 165·09 against Rs. 45—47 last year, due to the purchase of fertile land at over Rs. 200 an acre by the wife of a former Burmese official. The area mortgaged fell as compared with last year and more lands passed into the hands of non-agriculturists. In Minbu and Sagaing sales are uncommon and in Sagaing mortgages are generally made to non-agriculturists. In Meiktila where sales are few 48,052 acres or 18 per cent. of the total occupied area under paddy are mortgaged, of which 46,821 acres are non-State. The mortgage rate per acre for State paddy-land is Rs. 15·39 lower than the annual sub-rent per acre. Of non-paddy-lands, 21,941 acres, of which only 161 acres were State, were mortgaged during the year. The average rate for State land is Rs. 6·22 and for non-State Rs. 14·19. In Katha 2 per cent. of the total occupied area is in the hands of non-agriculturists; sales and mortgages are said to be increasing as the result of the tenure enquiries.

Tenancies.

252. The total area of paddy-land sub-let in Mandalay was 2,435 acres State and 7,460 acres non-State against 2,369 and 5,239 acres respectively last year. Non-paddy-land to the extent of 7,774 acres was sub-let to tenants during the year. The average sub-rent for irrigated paddy-land was Rs. 7·22 and for non-irrigated (including the *tauk-mayin* area) Rs. 7·67. The average rent of non-paddy-land was Rs. 4·33.

In Kyauksè the area of non-State paddy-land sub-let to tenants was 154 acres more than last year. There was an increase of 56 in the number of non-agriculturists who sub-let their land. The average rent per acre has not altered much. In Meiktila there were 3,006 tenants, of whom less than one-fourth worked State land. The average sub-rent per acre of State paddy-land, including rent paid to Government, was irrigated Rs. 17·36 and non-irrigated Rs. 17·25. The average rent of non-State paddy-land is reported to be Rs. 16·98. The average rent of *kaing* and *ya* lands per acre of 1,565 acres was Rs. 4·68. In Sagaing tenancies are frequent, but in Minbu the area sub-let does not appear to be considerable. In Katha the average sub-rent per acre of 452 acres of State land was Rs. 7·87 (landlords paying the Government revenue) and of 1,507 acres of non-State land Rs. 2·99.

SECTION VII.—FISCAL.

Thathameda.

253. The gross *thathameda* demand and the number of households assessed during each of the past five years have been as follows:—

Year.	Gross demand.	Number of households assessed.
	Rs.	
1894-95	57,79,838	5,88,497
1895-96	54,74,933	6,05,017
1896-97	43,22,986	5,56,844
1897-98	51,14,334	5,85,726*
1898-99	59,51,885	6,06,306

Within a very short space of time the Upper Province has almost recovered from the effects of the recent scarcity and both the number of households assessed

* Revised figures.

and the *thathameda* demand are larger than in any previous year. A comparison of the demand, collections, and remissions of the tax in each division separately during the year of report and the preceding year 1897-98 is given in the following table:—

Division.	Number of households assessed.	Demand.	Remissions.	Collections.	Balance outstanding on 31st March.	Incidence of net demand per household.
		Rs.	Rs.	Rs.	Rs.	Rs.
Minbu ... 1897-98	162,905	15,70,424	20,728	15,43,794(a)	7,726	9·51
1898-99	166,554	16,58,280	13,193	16,45,050(b)	2,102	9·88
Difference ...	+ 3,649	+ 87,856	— 7,535	+ 1,01,256	— 5,624	...
Mandalay ... 1897-98	85,384*	8,03,737	12,154	7,83,752	7,831	9·27
1898-99	85,375	8,59,689	4,620	8,51,111	3,958	10.02
Difference ...	— 9	+ 55,952	— 7,534	+ 67,359	— 3,873	...
Sagaing ... 1897-98	185,391	18,28,960	48,280	17,75,752(c)	6,055	9·60
1898-99	190,429	18,77,273	76,490	17,99,379(d)	1,735	9·46
Difference ...	+ 5,038	+ 48,313	+ 28,210	+ 23,627	— 4,320	...
Meiktila ... 1897-98	152,046	9,11,213	12,898	8,98,444(e)	831*	5·91
1898-99	163,948	15,49,934	22,165	15,22,069(f)	6,016	9·32
Difference ...	+ 11,902	6,38,721	+ 9,267	+ 6,23,625	+ 5,185	...
Railway Company's employés 1897-98	...	...	...	...	...	...
1898-99	...	6,709	...	6,709	...	...
Difference ...	...	+ 6,709	...	+ 6,709	...	...
Total Upper Burma. 1897-98	585,726*	51,14,334	94,060	50,01,742(g)	22,443*	8·57
1898-99	606,306	59,51,885	1,16,468	58,24,318(h)	13,811	9·62
Difference ...	+ 20,580	+ 8,37,551	+ 22,408	+ 8,22,576	— 8,632	...

* Revised figures.

(a) Includes Rs. 1,824 paid in excess.
(b) Includes Rs. 2,065 paid in excess.
(c) Includes Rs. 1,127 paid in excess.
(d) Includes Rs. 331 paid in excess.
(e) Includes Rs. 376 paid in excess.
(f) Includes Rs. 316 paid in excess.
(g) Includes Rs. 3,327 paid in excess.
(h) Includes Rs. 2,712 paid in excess.

The increase from 585,726 to 606,306 in the number of households assessed is shared by every district except Katha (Mandalay division). The falling off in that district has been caused by the exclusion from the assessment-rolls of railway servants on whom, as explained below, the tax is no longer being assessed by the district authorities. The growth in households has been largest during the year in the dry districts of Minbu, Sagaing and Meiktila divisions in consequence of the return to their native soil of many of the cultivators who were driven during the period of scarcity to seek a livelihood either in adjoining districts or, more commonly, in Lower Burma. The earlier statement given above is proof, however, if proof were needed, that numbers of those who migrated during the famine still continue in the delta districts of Lower Burma and have now probably every intention of permanently settling there. Thus, there were 605,017 assessable households in 1895-96 before emigration had taken place to any extent, and the increase of 1,289 households which has taken place in the three years is 2·1 per mile only and much below the normal growth of the population in that period. The large increase of Rs. 8,37,551 or 16·38 per cent. in the *thathameda* demand has been caused both by the growth in the number of assessed households and by the imposition throughout of an uniform rate of Rs. 10 per household. Last year considerable reductions in rate were allowed, principally in Meiktila division on account of the impoverished condition of the people. In the year of report it has been possible to return to the normal rate, reductions being granted only in the case of outlying hill villages or where within some small local area the cultivators had lost their crops through floods or drought. The high incidence

per household (10·02) shown against Mandalay division is explained by the inclusion in the *thathameda* demand of sums collected as tribute, for which the number of households assessed cannot be given. Remissions have increased from Rs. 94,060 in 1897-98 to Rs. 1,16,468 in the year of report as it was found necessary to allow assessment at reduced rates later in the year in certain tracts, mostly in Shwebo district in which crops failed owing to the early cessation of the rains. The net demand thus amounted to Rs. 58,35,417, of which Rs. 58,21,606 (omitting excess payments) were collected, leaving a balance of Rs. 13,811 or ¼ per cent. only outstanding on the 31st March 1899. These figures show that both the assessment and collection of the *thathameda* tax have been carefully supervised by the District Officers.

Certain minor changes have been made during the year in the law and procedure relating to the assessment of *thathameda*. Under Financial Commissioner's Circular No. 8 of 1898, the tax has been levied for the first time on domestic servants of Government officers residing within cantonments, other than Mandalay, in Upper Burma. Again, the assessment in 1897-98 of railway employés by District Officers was not found to work smoothly, as the assessees were difficult to identify by the local Burman headman and were being continually moved from place to place. It has now been arranged* to assess and collect the tax though the Railway Company, who deduct the amounts due quarterly from the pay-sheets of their employés and credit these amounts to Government. The amount so credited in 1898-99 was Rs. 6,709. It has also been decided by the Local Government to exempt from assessment for the present all labourers employed on railway construction works, so as to attract labour to these undertakings. One further innovation is the abolition by Revenue Department Notification No. 123, dated the 28th March 1899, of Rules 21 and 22 under the Upper Burma Land and Revenue Regulation, which provided for the issue of exemption tickets to heads of families not liable to taxation. In future the responsibility will rest primarily with the thugyi and next with the subordinate district officers to see that persons not liable to assessment are entered as exempt in the assessment-rolls.

*Financial Commissioner's Circular No. 26 of 1898.

It is necessary to mention here an important modification in the principles on which the *thathameda* rates are based which is about to be introduced with effect from the year 1899-1900. Concurrently with the introduction of the assessment of land revenue on non-State lands throughout Upper Burma, a general reduction will be made in each district in the *thathameda* demand by lowering the normal rate of assessment either uniformly over the district as a whole, or according to the different conditions existing in the various parts of each district. Broadly speaking, the financial result will be to increase the receipts under land revenue proper and to decrease the *thathameda* receipts, although not, in all probability, to the same extent.

Minbu Division.

254. The number of households assessed has increased from 11,609 to 12,207. The full Rs. 10 rate was assessed in all except a few villages, and the *thathameda* demand has risen from Rs. 1,13,260 to Rs. 1,18,846. A sum of Rs. 694 was remitted, of which Rs. 555 was on account of persons who had paid capitation-tax in Lower Burma. The balance, Rs. 1,18,152, was collected without difficulty within the year.

Thayetmyo district.

255. There is a slight decrease from 66,284 to 66,137 in the number of assessed households due to the transfer to Minbu district of a tract containing 511 households. In 1897-98 reduced rates were assessed on 375 villagers and the *thathameda* demand for the district amounted Rs. 6,08,714 only. During the year of report crops promised well early in the season, and a full Rs. 10 rate was sanctioned throughout, with a resulting demand of Rs. 6,60,856. Owing to the subsequent partial failure of some crops it was found necessary to reduce the rates later in 79 villages in Seikpyu and two villages in Pauk township. The total reduction amounted to Rs. 11,908, of which Rs. 2,190 were remitted in March 1899 and the balance not until after the close of the year. With the exception of Rs. 125, the whole of this amount appears to have been collected before the reduced rates were sanctioned. This is

Pakôkku district.

very unfortunate, in that it deprives the people to a large extent of the benefit of the remission granted them. The Deputy Commissioner would have done well to suspend the collection of the amount which he had recommended for remission, and he should take great care to see that the refunds to be made actually reach the cultivators who paid the tax and do not stick to the fingers of clerks and thugyis on the way. The sum of Rs. 3,207 shown as remissions for the year includes the Rs. 2,190 mentioned above and sums struck off on account, chiefly, of errors in assessment. The outstanding balance of Rs. 1,715 is mostly due from Pakôkku township, and the larger portion is for remission. A sum of Rs. 11 outstanding from 1896-97 should have been cleared off during the year.

Minbu district.

256. This district shows a satisfactory increase from 42,715 to 44,794 in the number of households assessed arising chiefly from the addition of 22 villages transferred from Pakôkku. Certain slight reductions of rates were allowed during the year of report and the increase from Rs. 4,25,434 to Rs. 4,44,410 in the *thathameda* demand is not quite proportionate to the increase in families assessed. The remissions on account of the year amounted to Rs. 1,814 only, of which Rs. 660 was granted in the form of a reduction of rate owing to loss of *ya* crops after the rates for the district had been fixed. Of the net demand, Rs. 4,42,347 were collected, leaving a small balance of Rs. 249 outstanding. The results are creditable.

Magwe district.

257. The return during the year of families who had migrated to Lower Burma has led to a satisfactory increase from 42,297 to 43,416 in the number of households assessed and from Rs. 4,23,016 to Rs. 4,34,168 in the *thathameda* demand. As in 1897-98 certain small reductions were allowed in the full rate first sanctioned in villages where crops had failed largely; these are included in the total of Rs. 7,478 shown as remissions. Collections were again begun early in the townships where sessamum is chiefly grown, and, with Rs. 138 only outstanding on the 31st March, the year's record is excellent.

Mandalay Division.

Mandalay district.

258. The number of households assessed to *thathameda* has risen from 29,192 in 1897-98 to 30,430 in the year of report. The increase is partly due to the growth of the little town of Maymyo and to the return of families who had left in previous years of scarcity. A Rs. 10 rate was assessed throughout for the first time in three years and the demand for the year was Rs. 3,04,148 as compared with Rs. 2,58,201 in the previous year. Remissions amounting to Rs. 2,050 were granted on account of errors in assessment and the net demand Rs. 3,02,098 was all paid in within the year. As the result of two good seasons the revenue was more promptly collected than in 1897-98.

Bhamo district.

259. The demand on account of *thathameda*, including tribute, has fallen slightly from Rs. 87,207 to Rs. 87,088 in this district. The number of households assessed to *thathameda* was 7,990 in 1897-98 and 8,004 in the year under report. Twenty-two villages of Kachins were assessed at the rate of Rs. 2-8-0 per household and four other newly formed villages paid a Rs. 5 rate. A Rs. 10 rate was levied throughout the rest of the district. The remissions granted on account of errors in assessment amounted to Rs. 487, and Rs. 84,588 were collected within the year. The balance (Rs. 2,013) consists of Rs. 1,813 tribute since collected and of Rs. 200 *thathameda*, of which Rs. 67 have since been remitted and Rs. 75 collected, leaving Rs. 58 in process of recovery.

Myitkyina district.

260. The number of households assessed to *thathameda* has increased from 4,401 to 4,662, an increase of 261 households; of these, 52 were families paying a full Rs. 10 rate and 109 labourers mostly employed by railway contractors, who paid a Rs. 2 rate only. The joint demand of *thathameda* and tribute has risen from Rs. 52,309 to Rs. 53,861; of the latter sum, Rs. 51,622 were collected and Rs. 444 written off within the year. This leaves a balance of Rs. 1,795, of which Rs. 1,375 tribute and Rs. 178 *thathameda* has since been realized.

Katha district.

261. The demand on account of the year was Rs. 3,45,008 as compared with Rs. 3,39,936 in the previous year and with Rs. 3,14,768 in 1896-97. Railway employés were entered in the rolls and assessed for the first time last year. They are now again excluded, the *thathameda* being collected from them through the agency of the Railway Company, and this accounts for the decrease from 37,179 to 35,328 in the number of households assessed. Remissions amounted to Rs. 1,022, and the full net demand (Rs. 3,43,986) was collected within the year. The arrears (Rs. 1,416) outstanding from 1897-98 were due from railway employés, and the collection of this sum has since been undertaken by the Company.

Ruby Mines district.

262. The number of households assessed to *thathameda* has risen from 6,622 to 6,951 and the revenue demand from Rs. 66,084 to Rs. 69,584 in this district, the area of the Möng Mit State being excluded. The demand for the year under report is slightly in excess of the amount obtained by multiplying the number of households by the sanctioned rate of Rs. 10, and it would seem that certain supplementary assessments have been added to the demand, but no increase made in assessed households. Collections amounted to Rs. 68,817, and Rs. 617 were remitted, a balance of Rs. 150 remaining under process of recovery.

Sagaing Division.

Shwebo district.

263. Owing to the return of emigrants, to the assessment for the first time of domestic servants residing within cantonment and to other normal causes the number of households assessed in this district has increased from 55,627 to 56,096 and this notwithstanding the exclusion of railway servants from the assessment-rolls this year. The first assessment was made at full or slightly reduced rates throughout the district in both the preceding year and year of report, and the gross demand has risen from Rs. 5,53,122 to Rs. 5,56,266. In both years reductions were subsequently allowed on account of the poverty of some of the crops through the absence of the late rains. The amount remitted on this account was Rs. 42,308 in 1897-98 and Rs. 70,807 during the year of report. In addition to this latter sum Rs. 1,815 were remitted as errors in assessment during the year and Rs. 4,83,460 (including Rs. 148 paid in excess) were collected. This leaves a balance of Rs. 332 only, which is very trifling considering the scarcity during the year. The sum of Rs. 1,100 entered as an arrear still due on account of 1897-98 was misappropriated by a late *Akunwun* and has now been written off.

Sagaing district.

264. A *thathameda* demand of Rs. 5,36,510 was assessed in this district on 53,584 households during the year of report as compared with Rs. 5,12,534 on 51,315 households in 1897-98. The uniform rate of Rs. 10 was assessed throughout except on domestic servants and other special classes in both years, and the increase is due to the natural growth in population, to the return of families who left the district in earlier years, and to more careful checking of the assessment-rolls by the District Officers. Some of the Township Officers were rather too zealous in the extent to which they carried the subdivision of households, and Rs. 2,910 had in consequence to be remitted as compared with Rs. 1,257 in the previous year. The outstanding balance at the close of the year (Rs. 973) was mostly due on account of 1897-98 from railway employés and has since been reduced to Rs. 242.

Lower Chindwin district.

265. The *thathameda* demand has risen in this district from Rs. 5,14,633 to Rs. 5,33,852 and the number of households assessed from 51,458 to 53,414. The growth on the previous year's figures is due, as elsewhere, to the return of families who had left the district and to normal causes. A small sum of Rs. 308 was remitted and the net demand (Rs. 5,33,544, with Rs. 12 excess payments) was collected without difficulty within the year.

Upper Chindwin district.

266. There has been a steady increase from 26,991 to 27,335 in the number of households assessed and from Rs. 2,48,671 to Rs. 2,50,645 in the *thathameda* demand during the preceding year and the year under review in this district. The reduced rate of

Rs. 8 per household levied in 1897-98 in Legayaing subdivision was assessed again this year. Of the gross demand, Rs. 2,49,565 had been collected and Rs. 650 remitted before the 31st March 1899. A large share of the balance outstanding (Rs. 430) is due from an Assistant of the Bombay-Burma Trading Corporation who has been transferred to Siam.

Meiktila Division.

Kyauksè district.

267. An increase from 27,787 to 28,729 in the number of households assessed is explained to be due to the immigration of labourers for the various important canal works from the adjoining dry district. The Daing canal project is now approaching completion and a further inflow of cultivators from Meiktila district is anticipated. The revenue demand increased from Rs. 2,00,019 in 1897-98 to Rs. 2,07,827 in the year of report. As in earlier years, a reduced *thathameda* rate of Rs. 7 per household was levied throughout the large irrigated tract, 26,381 families being assessed at this lower rate during 1898-99. A sum of Rs. 449 was remitted and the balance was collected in full within the year.

Meiktila district.

268. The *thathameda* demand of this district amounted to Rs. 3,90,070, an increase of nearly 2½ lakhs when compared with the demand (Rs. 1,50,463) in 1897-98. The growth in demand has been due to an increase from 33,237 to 39,091 in the number of households assessed and to the levy of an uniform Rs. 10 rate throughout the district for the first time since the period of scarcity. The number of families assessed has increased with the return of cultivators who had emigrated to Lower Burma and also with the greater care exercised in the preparation of the assessment-rolls. The Deputy Commissioner gives the following amusing instance of the extent to which the check was carried:—"Strict orders issued from this office to "put a number on every building and to number the houses serially on the rolls. "So faithfully was this done that in the course of my first tour I found cowsheds "numbered in some villages. On a reference to the rolls I found that the cows "were classed as *dôkkitas* (inability to pay), which showed great acumen on the "part of the headmen concerned."

It was found necessary to make some reductions in the full rate owing to local crop failures later in the year and the remissions, amounting in all to Rs. 12,029, were mostly on this account. Of the balance, Rs. 3,72,688 were collected and Rs. 5,353 were outstanding on the 31st March 1899. The partial crop failures rendered collection difficult in certain tracts, but the balance has since been practically cleared off, Rs. 1,591 having been collected and Rs. 3,752 remitted.

Yamèthin district.

269. The number of households assessed in Yamèthin district has risen from 35,238 in 1897-98 to 36,315 in the year of report, owing chiefly to the return of families driven away by the scarcity; the *thathameda* demand has risen from Rs. 2,60,251 to Rs. 3,56,982. The full rate per household was imposed over a much larger area than in 1897-98. Reduced rates were sanctioned in a few villages only in which the crops were destroyed by floods early in the season. The sanctioned assessments were found to press heavily in some villages where the late crops failed, and the remissions granted, though less than in the preceding two or three years, amounted to Rs. 6,058. A sum of Rs. 586 outstanding at the close of the year was due from assessees who had left the district, and whom efforts were being made to trace.

Myingyan district.

270. A *thathameda* demand of Rs. 5,95,055 was assessed on 59,813 households during the year as against a demand of Rs. 3,00,480 on 55,784 households in 1897-98. The increase in demand has been due both to the larger number of households assessed and to the levy of a full Rs. 10 rate in nearly the whole of the district during the year of report. The only villages in which reduced rates were allowed were 16 villages which suffered severely from damages to the early crops, and four cooly hamlets which were poverty-stricken and with no present means of earning sufficient to pay the full tax. The remissions granted chiefly on account of erroneous assessments amounted to Rs. 3,629. Including Rs. 3 paid in excess of demand, Rs. 5,91,352 had been realized when the year closed, leaving the small sum of Rs, 77 only to be still collected.

STATE LANDS.

271. The total assessment on State lands during the year of report and the preceding year, and the amounts collected, remitted, and outstanding at the close of the year are given for each division separately in the following statement :—

Division.		Demand.	Collections.*	Remissions.	Balance outstanding.
		Rs.	Rs.	Rs.	Rs.
Minbu	1897-98	2,20,325	2,16,997	2,686	642
	1898-99	2,91,662	2,87,131	2,387	2,144
	Difference ...	+ 71,337	+ 70,134	— 299	+ 1,502
Mandalay	1897-98	4,66,877	4,33,442	6,935	26,500
	1898-99	4,91,965	4,70,192	8,761	13,012
	Difference ...	+ 25,088	+ 36,750	+ 1,826	— 13,488
Sagaing	1897-98	1,94,861	1,92,109	774	1,978
	1898-99	1,81,260	1,79,001	320	1,939
	Difference ...	— 13,601	— 13,108	— 454	— 39
Meiktila	1897-98	6,06,498	5,82,331	20,363	3,804
	1898-99	6,37,897	5,90,246	19,669	27,982
	Difference ...	+ 31,399	+ 7,915	— 694	+ 24,178
GRAND TOTAL	1897-98	14,88,561	14,24,879	30,758	32,924
	1898-99	16,02,784	15,26,570	31,137	45,077
	Difference ...	+ 1,14,223	+ 1,01,691	+ 379	+ 12,153

* Excludes payments in excess.

The gross revenue demand has risen from Rs. 14,88,561 to Rs. 16,02,784, an increase of Rs. 1,14,223 or 7·67 per cent. Generally speaking the growth in demand has been due to extensions of cultivation and, in districts where the State rent is fixed at a share of the produce, to the better outturn obtained in the year of report. In some instances, lands have been recently declared State and assessed for the first time this year, and in two districts (Minbu and Meiktila) there has been a considerable increase caused by the assessment through the agency of a trained supplementary survey staff of lands previously measured by unskilled thugyis or poorly trained surveyors. Extensions of cultivation have been most marked in the dry zone districts of Minbu and Meiktila divisions in the case of both island and main land crops. The decrease of Rs. 13,601 in Sagaing division has been partly caused by the poor outturn from the *kaukkyi* harvest in Shwebo district, but principally by the introduction into the Upper Chindwin district of a more equitable method of determining the price for conversion of the Government share of the outturn. The remissions granted during the year of report amounted to Rs. 31,137 as compared with Rs. 30,758 in 1897-98. The remissions, in so far as they were given on account of damage to crops and were not mere errors in assessment, were confined to the districts in which acre rates are assessed, and were given mostly for damage by floods during the early months of the monsoon and for crop failures from insufficient rain towards its close. Collections during the year amounted to Rs. 15,26,570, leaving a balance of Rs. 45,077 outstanding on the 31st March 1899. More than four-fifths of the balance was due from Mandalay and Meiktila districts, in which the introduction of assessment by the Land Records Department has caused some slight delay at first in the preparation of the rolls. The results in Mandalay are considerably better than in the previous year. Most of the arrears have since been collected.

No important changes have been made in the methods of assessment of State lands in the year of report. Settlement rates are being levied in Mandalay and Kyauksè, and acre rates, as fixed from time to time, are also being assessed on the islands of the Irrawaddy and Chindwin rivers on a portion of Katha district which

has been brought under supplementary survey and on small surveyed portions of other districts. Elsewhere the tax is levied at the estimated value of a share of the outturn, the share in most cases being that fixed under Burmese rule.

Since the close of the year under review schemes have been framed or are now under preparation for the introduction of annual supplementary survey throughout the whole of the cadastrally surveyed area of Katha, Shwebo, and Myingyan districts, and for the assessment of all cropped lands, both State and non-State, at acre rates. Non-State lands will pay three-fourths of State land rates. Settlement rates are being introduced into Minbu district on both State and non-State lands with effect from 1st June 1899. No changes are being made for the present in Sagaing, Magwe, Meiktila, and Yamèthin districts which are still under settlement.

The result of the numerous changes will ordinarily be to increase the State land revenue in surveyed districts and to collect for the first time a considerable revenue from non-State lands, a compensation being allowed to the people for the additional taxation by a reduction in the *thathameda* rate per household. It is not possible to say at present, however, to what extent the revised systems of assessment can be introduced during the year 1899-1900.

Minbu Division.

Thayetmyo district.

272. The State land assessment has fallen from Rs. 1,849 in 1897-98 to Rs. 1,680 in the year of report. The decrease is attributed to the erosion of certain *kaing* lands by the Irrawaddy river and to the abandonment of lands by cultivators who emigrated to other districts. The full demand was collected within the year.

Pakôkku district.

273. The gross revenue assessed on State lands amounted to Rs. 1,46,244 during the year of report, as compared with Rs. 1,27,614 in 1897-98. The assessment on island crops, though considerably in excess of the figure for the previous year, in which the customary inundation from the river was largely wanting, is below the demand (Rs. 1,24,225) assessed in 1896-97. The Commissioner notes that the allotment of island plots has been left too much in the hands of thugyis and thinks it probable that some of the land has escaped assessment in consequence of this. Remissions amounting to Rs. 763 were granted and Rs. 1,45,751 including Rs. 382 paid in excess collected, leaving a small balance of Rs. 112 outstanding at the close of the year.

Minbu district.

274. The revenue demand on State land in Minbu has risen from Rs. 69,466 in 1897-98 to Rs. 1,18,447 in the year of report. The increase is in the assessment of *kaukyin* or early paddy and of island crops, and is due in the case of the first-mentioned crop to more extended cultivation and the assessment of lands which had hitherto escaped the tax, and in the case of island crops to the better harvest resulting from a long continued and favourable rise of the Irrawaddy river and, more especially, to the assessment of these crops by the Land Records Department for the first time. It was anticipated last year that the change in method of assessment would mean an increased demand, and the figures (Rs. 51,246 in 1898 99 as compared with Rs. 24,048 in 1897-98) have justified the assumption. Remissions on account of destruction of crops or errors in assessment amounted in all to Rs. 1,618, and, Rs. 1,14,850 were collected. The outstanding balance amounted to Rs. 1,979 due on the *kaukkyi* crop, of which Rs. 713 is a suspended demand on *wuttagan* lands declared later to be not liable to assessment and the remainder had not been collected owing to some confusion and double assessments of lands both by the Land Records Department and by thugyis.

Magwe district.

275. There is an increase from Rs. 21,396 to Rs. 25,291 in the demand from this district. The assessment on mainland crops fell slightly from Rs. 6,569 to Rs. 5,998 in consequence of a bad harvest in the Taungdwingyi subdivision (the assessment is fixed at a fourth of the produce). On the other hand, island revenue has risen from Rs. 14,669 to Rs. 19,118 owing to extended cultivation and more accurate survey. Remissions amounted to Rs. 6, and Rs. 25,232 were collected, leaving a small balance of Rs. 53 only outstanding on the 31st March.

Mandalay Division.

Mandalay district.

276. The revenue demand on State lands, assessed at settlement rates has risen from Rs. 2,70,553 to Rs. 2,99,567 in this district. There is an increase under all heads, but principally in the assessment on island crops, on which favourable inundation and consequent extension of cultivation has led to a growth from Rs. 63,478 to Rs. 84,732 in demand. The remissions granted during the year amounted to Rs. 8,570 and were mostly given on account of local failures of irrigated paddy and island crops. Before the close of the year, Rs. 2,78,064 had been collected and the balance (Rs. 12,933) has all been since paid in. This latter sum was due on account of the *kaukkyi* harvest for which the rolls cannot be prepared until towards the close of the year. The balance is much less than in 1897-98, when Rs. 25,107 remained uncollected, and by sending the tax-tickets direct to thugyis by special messenger so soon as they are made out the Deputy Commissioner hopes in future to have the whole demand cleared off within the year.

Bhamo district.

277. There has been an increase from Rs. 18,685 to Rs. 19,199 in the demand in Bhamo, due to extension of cultivation in Shwegu and Bhamo subdivisions, more especially in the latter. A sum of Rs. 59 was remitted and the net demand (Rs. 19,140) collected without difficulty before the close of the year.

Myitkyina district.

278. A small sum of Rs. 201 was assessed and collected during the year, of which Rs. 50 was for fruit-trees in Myitkyina town and Rs. 151 assessment on leased State lands, of which the period of exemption had expired. The bulk of the cultivated land in the district has remained unassessed hitherto, as the nature of the tenure has been undecided.

Katha district.

279. The demand for the year of report amounted to Rs. 1,56,708 as compared with Rs. 1,58,882 in 1897-98. In three townships the assessment was made at acre rates by a supplementary survey staff, and in the rest of the district at the money value of a share of the produce by the village thugyis. The slight decrease in the revenue demand was caused in the area under supplementary survey by the exclusion from assessment of certain land declared to be non-State by the special Tenure Officer at work in the district and in the other townships by lowering the price at which the share of the produce was converted into rupees. Rupees 64 only were remitted and the full net demand (Rs. 1,56,644) has been collected before the close of the year. This is creditable to the District Officers.

Ruby Mines district.

280. A decrease from Rs. 18,757 to Rs. 16,290 in the demand for this district is said to be mainly attributable to poor crops in the Tagaung subdivision, the assessment being based on a share of the produce. Remissions amounted to Rs. 68 and Rs. 16,143 were collected within the year. The balance, Rs. 79, has since been paid in.

Sagaing Division.

Shwebo district.

281. This year's demand amounted to Rs. 14,348, a slight decrease of Rs. 514 as compared with the demand, amounting to Rs. 14,862, in 1897-98. The falling off was due to the smaller outturn of the *kaukkyi* harvest, the assessment being fixed at a share of the produce, and to the transfer of revenue on strand banks to the head "Miscellaneous." Crops other than *kaukkyi* show an increase in revenue. Rupees 72 were remitted on account of errors in assessment and Rs. 13,789 were collected within the year. The balance Rs. 487 was due from men who had left their villages temporarily in search of work and has since been all paid in.

Sagaing district.

282. A slight increase from Rs. 93,919 to Rs. 96,255 in the demand for this district appears to have been due to the expiry of the period of exemption on State lands leased revenue free for a term of years and to a growth in the tax on solitary fruit trees. Rupees 63 were remitted chiefly on account of errors in assessment and Rs. 95,363 collected within the year. The amount outstanding (Rs. 829) has since been realized.

283. The demand for this district is given as Rs. 10,110 for the year of report as compared with Rs. 9,667 in 1897-98. It appears, however, from the district report that these figures include royalties on minerals and town land rents, both of which items should be entered under miscellaneous land revenue and not under State land rents. Under the latter head the correct demand would seem to be Rs. 9,622 in 1897-98 and Rs. 8,083 this year. The revenue is assessed at a share of the produce and the decrease is owing to a poor outturn and a lowering of the price assumed for purposes of conversion. Excluding Re. 1 remitted, the demand was all paid in before the year closed. The Deputy Commissioner should note the above remarks regarding the classification of the revenue and see that each item is entered under the correct head in future years.

Lower Chindwin district.

284. The demand has fallen from Rs. 76,413 to Rs. 60,547 in the Upper Chindwin district. The reason for the decrease is given at length in an extract from the district report given in the appendices. Briefly put it has been due to the conversion into money of the share of the produce due to Government at the price prevalent in each village instead of, as hitherto, at the higher prices ruling in the different township headquarters. Collections during the year amounted to Rs. 59,740, and Rs. 184 were remitted as erroneous assessments. This leaves a balance of Rs. 623, of which Rs. 573 were paid in a few days after the close of the year and Rs. 50, wrongly assessed, are being remitted.

Upper Chindwin district.

Meiktila Division.

285. The gross demand from State lands amounted to Rs. 5,00,276, a decrease of Rs. 10,764 as compared with the demand (Rs. 5,11,040) in 1897-98. The distribution under different crops in the two years is as follows:—

Kyaukse district.

	1897-98.	1898-99.
	Rs.	Rs.
Supplementary kaukkyi assessment for previous year	4,600	6,597
Mayin	11,988	10,140
Kaukyin	87,252	59,413
Kaukkyi	4,07,240	4,24,126

The decrease in *mayin* revenue was chiefly in Singaing township, where the water-supply in the Zidaw canal was interrupted early in the dry weather in connection with the re-modelling of the Minye weir. The large decline in *kaukyin* revenue was also due in greater part to the closing of several of the main canals for re-modelling or unsilting operations throughout the district. Damage was caused in addition by heavy floods in August and September in Singaing township. The increase from Rs. 4,07,240 to Rs. 4,24,126 in the *kaukkyi* revenue was mainly due to the assessment for the first time of certain lands in the Dayegaung dry tract which were declared to be State in 1898; the revenue from these lands amounted to Rs. 16,121. In two townships (Singaing and Kyaukse) there was a decrease under this head owing to the inundation from the Zawgyi river in August and September. Seedlings were washed away and it was too late to replant them. The remissions sanctioned during the year amounted to Rs. 16,716, of which Rs. 10,109 were on account of crops which failed for want of rain or irrigation water, Rs. 4,029 on account of damage by floods, and Rs. 2,578 errors in assessment. Collections amounted to Rs. 4,81,830 (including Rs. 662 excess payments), and a balance of Rs. 2,392 outstanding has since been remitted, of which Rs. 1,733 was for fields damaged by floods. These figures show that careful attention was given to the assessment and collection of the revenue.

286. A large increase from Rs. 35,178 to Rs. 54,993 in the demand from this district is due to the assessment of Rs. 6,482 on *kaukyin* crops, which had hitherto paid no revenue for some reason, and to the more correct figures obtained in the preparation of the rolls by a full Land Records staff. The introduction of the new method led again to some delay in the submission of the *kaukkyi* assessment-rolls and Rs.

Meiktila district.

29,477 only had been collected out of the full demand at the close of the year. The outstanding balance amounted to Rs. 25,515, and of this sum Rs. 24,578 have since been paid in. Rupees 301 are now under collection and Rs. 636 have been remitted.

Yamèthin district.

287. Extensions of cultivation have led to an increase from Rs. 31,900 to Rs. 42,295 in the revenue demand in Yamèthin. Remissions amounting to Rs. 2,703 were granted during the year on account of failure of crops through the early cessation of the rains and floods in Pyinmana subdivision along the Sinthè and Paunglaung rivers. The amount outstanding (Rs. 75) on the 31st March has also been remitted for the same reasons. The net demand actually payable was all collected within the year.

Myingyan district.

288. The demand in this district has risen from Rs. 28,380 to Rs. 40,333 owing to assessment of lands recently declared State, to extensions of cultivation, and to the better outturn obtained this year, the assessment on mainland crops being fixed at a share of the produce. Owing to errors in assessment Rs. 249 were remitted. The net demand (Rs. 40,084) was all collected before the 31st March.

MISCELLANEOUS LAND REVENUE.

289. The demand and collections of miscellaneous land revenue of all kinds during the year of report and the preceding year are given in Statement No. XIII of the Upper Burma Appendices. The gross demand has increased from Rs. 12,54,915 to Rs. 13,69,043, the figures for each year being made up as follows :—

Kind of revenue.	DEMAND.	
	1897-98.	1898-99.
	Rs.	Rs.
Fisheries	3,02,216	3,05,372
Water-rate	1,80,427	2,61,569
Royalty on petroleum	2,61,899	3,02,968
Receipts from the Ruby Mines	3,16,625	3,16,755
Jade revenue	80,030	49,150
Steatite	6,870	6,920
Tribute	14,393	14,792
Revenue record-room receipts	272	516
Receipts under Upper Burma Village Regulation	35,264	36,705
Fines and forfeitures	1,963	2,695
Other sources	54,956	71,601
Total ...	12,54,915	13,69,043

The increase in water-rate was due to a better supply of water in the canals in some districts and to more careful assessments during the year of report. Royalty on petroleum has grown with the development of the oil-fields. Last year's figures for jade revenue included some Rs. 23,000 realized for confiscated jade-stone and, as explained below, the jade license was auctioned for a lower figure this year. The variations under other heads in the figures for the two years are not important. Remissions amounting to Rs. 2,14,352, (of which two lakhs consist of a remission of rent granted to the Ruby Mines Company) were sanctioned during the year as compared with Rs. 12,182 in 1897-98. Collections have fallen from Rs. 12,05,102 in 1897-98 to Rs. 10,59,166 in the year of report, and the balance outstanding has grown from Rs. 37,793 to Rs. 95,683. The latter figures consist almost entirely of fishery revenue and water-rate, and the arrears have been swollen this year owing to the fact that a large share of the water-rate in Meiktila district could not be collected until after close of the year.

FISHERIES.

290. The following statement gives the demand, remissions, and collections of fishery revenue, including both the rents of leased fisheries and license fees on

fishing implements in each district of Upper Burma during the year of report and the preceding year:—

	District.	Demand.		Remissions.		Collections.		Outstandings.	
		1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu.	Thayetmyo ...	1,015	1,359	...	...	1,015	1,359	...	...
	Pakôkku ...	7,027	6,333	175	...	6,847 (a)	5,244	92	1,089
	Minbu ...	20,255	20,320	2,827	939	15,062 (b)	17,344 (c)	2,393	2,102
	Magwe ...	3,145	2,356	...	...	3,145	2,356	...	...
	Total ...	31,442	30,368	3,002	939	26,069 (d)	26,303 (e)	2,485	3,191
Mandalay.	Mandalay ...	91,915	92,830	...	225	75,205	83,570	16,710	9,035
	Bhamo ...	19,803	19,378	5,108	241	14,218	18,698	477	439
	Myitkyina ...	3,576	6,110	...	...	3,576	6,110	...	...
	Katha ...	56,653	55,109	623	1,160	44,482	48,372	11,548	5,577
	Ruby Mines ...	19,010	16,670	...	700	19,010	15,970	...	...
	Total ...	1,90,957	1,90,097	5,731	2,326	1,56,491	1,72,720	28,735	15,051
Sagaing.	Shwebo ...	4,896	6,298	180	...	4,514	5,830	202	468
	Sagaing ...	41,368	46,105	422	379	40,709	44,453	237	1,273
	Lower Chindwin ...	6,678	8,032	...	...	6,678	8,032	...	...
	Upper Chindwin ...	8,153	8,476	...	...	8,153	8,476	...	...
	Total ...	61,095	68,911	602	379	60,054	66,791	439	1,741
Meiktila.	Kyauksè ...	3,756	3,746	...	...	3,756	3,746	...	...
	Meiktila ...	...	...	...	...	...	...	...	...
	Yamèthin ...	2,436	2,270	...	...	2,291	2,074	145	196
	Myingyan ...	12,530	9,980	625	...	11,951 (e)	9,980	...	...
	Total ...	18,722	15,996	625	...	17,998 (e)	15,800	145	196
	Grand Total ...	3,02,216	3,05,372	9,960	3,644	2,60,612(f)	2,81,614 (e)	31,804	20,179

(a) Includes Rs. 87 paid in excess.
(b) Includes Rs. 27 paid in excess.
(c) Includes Rs. 65 paid in excess.
(d) Includes Rs. 114 paid in excess.
(e) Includes Rs. 46 paid in excess.
(f) Includes Rs. 160 paid in excess.

The gross demand which had fallen from Rs. 3,04,193 in 1896-97 to Rs. 3,02,216 last year has risen again slightly to Rs. 3,05,372 in the year under review. These figures show the demand to be stationary or nearly so.

The fishery season was more favourable than in 1897-98, and remissions on account of damage to leased fisheries have fallen from Rs. 9,960 to Rs. 3,644 whilst the balance outstanding at the close of the year amounted to Rs. 20,179, most of which has since been collected as compared with Rs. 31,804 in the preceding year.

Minbu division.

291. The gross demand in Minbu division amounted to Rs. 30,368 in the year of report as compared with Rs. 31,442 in 1897-98 and Rs. 33,109 in 1896-97. The auction rents obtained this year are less than in 1897-98 in all districts. The special arrangements for working the Paunglin lake fishery mentioned in last year's report were not sanctioned in time to allow of their introduction during the year of report.

Under the new scheme which comes into force in 1899-1900 the fishery will not be auctioned as a whole, but licenses at varying fees will be issued to the different classes of boats used on the lake. License fees for fishing implements outside leased fisheries have increased in all districts except Magwe. The explanation given for the decrease there is that the revised schedules allow more implements to be used free of license than the old rules permitted; the Commissioner is disposed to think that sufficient attention has not been paid to the subject. Remissions amounting to Rs. 939 were granted on account of damage by silting or otherwise to leased fisheries in Minbu district. Omitting excess payments, Rs. 26,238 were collected against Rs. 25,955 in 1897-98, and Rs. 3,191 were outstanding on the 31st March. Of Rs. 2,102 outstanding in Minbu, Rs. 392 only has actually fallen due, and this amount was being recovered by coercive process. The Deputy Commissioner, Pakôkku, gives no account of Rs. 1,089 outstanding in his district. The demarcation of leased fisheries is receiving attention both in Pakôkku and Minbu districts

Mandalay division.

292. The demand has fallen very slightly from Rs. 1,90,957 to Rs. 1,90,097, in the Mandalay division. The small variations in Mandalay and Bhamo districts call for no comment. The fishing industry is developing in Myitkyina as the country becomes more settled. In Katha and the Ruby Mines districts the losses sustained by lessees during the previous bad years led to a falling off in the price obtained for leased fisheries. The year of report was generally favourable and collections within the year have grown from Rs. 1,56,491 to Rs. 1,72,720, whilst remissions on account of damage have been reduced from Rs. 5,731 to Rs. 2,326. A balance of Rs. 15,051 was outstanding at the close of the year, of which Rs. 9,035 were due from Mandalay and Rs. 5,577 from Katha. More than half of the arrears have been collected, and a great part of the balance will seemingly require to be written off as irrecoverable. It is found very difficult to obtain good security from lessees for the punctual payment of their rent owing to the speculative nature of many of the fisheries.

Sagaing division.

293. The gross demand on account of fishery revenue in the Sagaing division, which had fallen from Rs. 69,902 in 1896-97 to Rs. 61,095 in 1897-98, has risen again to Rs. 68,911 in the year of report. The recovery is general to all districts, and arose from the fact that most lessees were able to make a fair profit at least on last year's rents. The only remission granted during the year was of a sum of Rs. 379 on account of damage to a fishery in Sagaing district. The collections made within the year amounted to Rs. 66,791, and the arrears (Rs. 1,741) outstanding in Shwebo and Sagaing have since been all paid in.

Meiktila division.

294. The demand in the Meiktila division has fallen from Rs. 18,722 to Rs. 15,996 owing chiefly to a decrease from Rs. 12,530 to Rs. 9,980 in the revenue of Myingyan district. The demand in this district was Rs. 10,932 in 1896-97 and the lessees are said to have bid more than the fisheries were worth last year. Some of the fisheries have at the same time been reduced in value owing to silt deposits from the river. The slight decrease from Rs. 2,436 to Rs. 2,270 in Yamèthin district was caused by throwing open one of the leased fisheries. The full demand for the division was collected within the year with the exception of Rs. 196 in Yamèthin district which fell due on the 1st April 1899, and has since been paid in. Disputes have arisen in Kyauksè district both in this and earlier years between two fishery lessees and certain *mayin* cultivators on the edge of the fisheries owing to their conflicting interests in the water. The Deputy Commissioner rightly proposes to settle the matter by giving the two leases to certain of the cultivators on condition that the water in the fisheries shall be maintained during the *mayin* season at such height as the crop may require.

WATER-RATE.

295. As in earlier years, no separate water-rate was assessed on irrigated State land in Upper Burma, a lump-sum assessment only being levied for both water-rate and rent and the amounts realized shown under State land rents. The

demand, collections, and remissions on irrigated non-State lands during the year of report and the preceding year are given in the statement below.

District.	Demand.		Remissions.		Collections.		Outstandings.	
	1897-98.	1898-99	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mandalay	5,178	5,870	...	...	5,178	5,865	...	5
Total ...	5,178	5,870	...	...	5,178	5,865	...	5
Shwebo	19,894	29,982	40	43	19,853(a)	20,969(b)	2	9,016
Sagaing	876	841	...	...	876	841	...	...
Total ...	20,770	30,823	40	43	20,729(a)	21,810(b)	2	9,016
Kyauksè	78,024	69,884	1,469	1,889	76,555	67,963	...	32
Meiktila	56,469	1,07,016	81	14	52,846	43,158	3,542	63,844
Yamèthin	17,912	46,124	136	8,701	17,776	37,470(c)	...	...
Myingyan	2,074	1,852	438	...	1,636	1,852	...	...
Total ...	1,54,479	2,24,876	2,124	10,604	1,48,813	1,50,443(c)	3,542	63,876
Grand Total ...	1,80,427	2,61,569	2,164	10,647	1,74,720(a)	1,78,118(d)	3,544	72,897

(a) Includes Re. 1 paid in excess.
(b) Includes Rs. 46 paid in excess.
(c) Includes Rs. 47 paid in excess.
(d) Includes Rs. 93 paid in excess.

The growth in demand was due to a more plentiful water-supply in certain districts. The remissions granted were largely on assessed crops in Yamèthin district which failed to reach maturity, whilst the balance (Rs. 72,897) outstanding at the close of the year was principally due to delay in commencement of collections in Meiktila and has since been most of it collected.

Beginning with the year 1899-1900 a separate water-rate will no longer be assessed in the settled districts, Mandalay and Kyauksè. Irrigated, as well as other non-State lands, will be assessed at a certain proportion of the gross assessment on State lands, and a portion of this will be credited to irrigation This system will be gradually extended to other districts also, as the machinery for carrying out the work can be devised.

Minbu division.

296. There were no irrigation works maintained by Government from which water-rate was obtained in Minbu division during the year. The small works in Thayetmyo, Magwe, and Pakôkku districts are in the hands of the cultivators. The important Man and Salin systems in Minbu district continued to be maintained by the cultivators under the supervision of the Deputy Commissioner and an Irrigation Assistant. A full account of the working for the year is given in an extract from the district report in the appendices. At the close of the year of report these works were handed over to Government and will in future be maintained by the Public Works Department. No separate water-rate will, however, be levied, a share of the total revenue being credited to the Irrigation Department as explained above.

Mandalay division.

297. Water-rate was levied in Mandalay district at Rs. 2 a *pè* for the last time on non-State lands, and the demand increased from Rs. 5,178 to Rs. 5,870. Expenditure was incurred by Government in the construction of weirs in Bhamo and Myitkyina districts, but results are not yet apparent.

Sagaing division.

298. An increase from Rs. 19,894 to Rs. 29,982 in the demand in Shwebo district is explained by the growth in the area of non-State land irrigated from 12,605 acres to 19,960 acres as the result of a better water-supply this year. The subject is dealt with at length in an extract from the district report quoted in the appendices. The Deputy Commissioner does not state why Rs. 9,016 were uncollected at the close of the year. A small revenue, levied at three baskets per *pè* of irrigated non-State land, continued to be realized in Sagaing district.

Meiktila division.

299. The water-rate assessment on non-State lands in Kyauksè district has fallen from Rs. 78,024 to Rs. 69,884, owing, as in the case of State land rents, to the closing of certain canals for alterations and repairs. Here as in other settled districts water-rate will not in future be separately assessed. The Deputy Commissioner describes at length the repairs undertaken and the system of management in the extract from his report printed in the appendices. The Financial Commissioner will be glad to have a special communication from the Commissioner on the proposal to leave more of the minor distributaries entirely in the hands of the cultivators. The large increase from Rs. 56,469 to Rs. 1,07,016 in Meiktila district is explained by a growth from 37,203 acres to 70,048 acres in irrigated non-State lands. The water-supply was much better than in 1897-98, and the assessment-rolls were more accurately prepared by a regular supplementary survey staff. This change in method caused some delay in the submission of the rolls, and Rs. 63,844 were outstanding in consequence at the close of the year; of this sum, Rs. 62,063 have since been realized. Similarly in Yamèthin district there have been large extensions in the area irrigated, which amounts to 30,984 acres during the year of report, and the revenue demand has risen from Rs. 17,912 to Rs. 46,124. The assessment was made on all fields planted and Rs. 8,701 were remitted in consequence for land on which the crops failed to reach maturity. It has been decided in future to assess cropped areas only. The small area assessed in Myingyan district remained much the same as in the previous year. The Pyogan tank is the only work which is now being maintained by Government.

PETROLEUM.

300. The revenue obtained from the petroleum oil-fields during the year of report and the year 1897-98 has been as follows :—

	1897-98.	1898-99.
	Rs.	Rs.
Pakôkku district—		
Yenangyat oil-field	51,429	88,231
Minbu district—		
Minbu oil-field	3,842	5,710
Magwe and Myingyan districts—		
Yenangyaung oil-field	2,06,628	2,09,027
Total ...	2,61,899	3,02,968

The Yenangyat (Pakôkku) oil-field is now being rapidly developed by the Burma Oil Company, Limited, and to a smaller degree by certain of the other lessees. The Burma Oil Company have obtained 6½ millions of gallons of oil during the year from Block 9, alone (including the State reserve) and the Mower Syndicate have obtained over ¼ of a million gallons from Block 8. Wells have also been sunk by the Burma Oil Company in Block 7 and by the Minbu Oil Company of Burma in Block 10. A more detailed account of the work is given in an extract from the district report reproduced in the Appendices. The small revenue from the Minbu oil-field consists again of dead-rents only on the different leases and prospecting licenses. The Burma Oil Company have spent over a lakh of rupees in driving test-borings in the Minbu field with no success whatever, and both this Company and other lessees are now likely to abandon it. The output from the Yenangyaung oil-field has continued fairly constant during the two years with an upward tendency. A diving apparatus for use in digging native wells has been introduced in the last year or so, and it has been found that by this means wells can be sunk more quickly and to a greater depth. The older shallow wells have consequently depreciated in value and some slight discontent has arisen on account of the royalty.

The lease of Blocks 13 and C in the Yenangyat field was given to the Mower Syndicate during the year, and the Minbu Oil Company of Burma were permitted to exchange Block 21 for a square mile to the west of Block 10. Applications by this Company for the exchange of other blocks were pending at the close of the

year, as also applications by the Burma Oil Company for the lease of further areas in this field to allow them sufficient scope for future operations.

RUBIES AND JADE-STONE.

301. The demand from rubies amounts to Rs. 3,16,755 as compared with Rs. 3,16,625 in 1897-98. The annual rent payable by the Ruby Mines Company is Rs. 3,15,000 and forms nearly the whole demand. The Company paid Rs. 1,15,000 only, however, during the year of report as a remission of one lakh has been allowed them for each of the two years. The fees realized from the Nanyaseik ruby tract have risen slightly from Rs. 1,625 to Rs. 1,755. Blasting operations have been carried on to some extent with little or no success and licensees have been induced to continue work only by reduced fees. The jade license in Myitkyina district, which was sold in 1895-96 for three years at an annual fee of Rs. 57,200, was auctioned this year (for one year only, as a change in method of disposal is under consideration), and realized Rs. 49,150. The lower fee is explained by the disadvantages under which a short term lessee is placed.

STEATITE.

302. The revenue realized on steatite or soap-stone has risen from Rs. 6,870 to Rs. 6,920. The Laungshe mines in Pakôkku sold for Rs. 720 against Rs. 360 last year. On the other hand, the demand in Minbu district fell from Rs. 6,500 to Rs. 6,200, owing to the closing of the Ngapè quarries on account of the difficulties of working and their unhealthy situation. The Deputy Commissioner, Minbu, writes of the quarries at Sidôktaya:—

"If a company with a capital of 2½ lakhs were formed, the steatite industry could be largely developed—600 tons a year could be extracted."

TRIBUTE.

303. The annual tribute of Rs. 13,000 from the Möng Mit State was realized in the Ruby Mines district; Rs. 1,292 were paid into Pakôkku from the Chin Hills and Rs. 500 into the Upper Chindwin district from the Shan States of Thaungdut and Zingaling Hkamti. As the Chin Hills form part of British territory proper, the amount collected there should strictly speaking have been included under *thathameda* in accordance with the orders issued in 1896-97.

OTHER MISCELLANEOUS LAND REVENUE.

304. There is an increase from Rs. 92,455 to Rs. 1,11,517 in other miscellaneous receipts. Fines under the Upper Burma Village Regulation have risen from Rs. 35,264 to Rs. 36,705, other fines and forfeitures from Rs. 1,963 to Rs. 2,695, and revenue record-room receipts from Rs. 272 to Rs. 516. Outside these heads the increase has been mainly due to the assessment of royalty on laterite, clay, and similar material in accordance with Financial Commissioner's Circular No. 23 of 1896. It was found that the levy of these fees was still being overlooked in some districts last year.

COLLECTION OF REVENUE.

305. The following statement gives the number of revenue-collecting thugyis and headmen in each division during the year 1897-98 and the year under review:—

Division.	1897-98.	1898-99.
Minbu	1,854	1,890
Mandalay	1,136	1,187
Sagaing	1,396	1,433
Meiktila	1,439	1,460
Total ...	5,825	5,970

The increase is due to the gradual abolition of the old thugyis' charges as they fall vacant, the collection of the revenue being made over to the headmen within each charge.

The number has increased in all districts of the Minbu division, except Pakôkku, in which a reduction from 955 in 1897-98 to 943 this year is due apparently to the transfer of 11 circles with their headmen to Minbu district. More attention is now being given to the punctual payment of commission in Pakôkku, an important matter which has been hitherto neglected. The slight increase in numbers which has occurred throughout the Mandalay division calls for no remarks. The Deputy Commissioner, Myitkyina, should verify that a decrease from 140 to 130 in the number of headmen shown against that district is not a clerical error. The Commissioner notes that the rates of commission allowed in Mandalay district as supplementary survey is introduced are causing some discontent and there has been some little trouble during the year with dishonest headmen in Katha.

The only important modification in Sagaing division during the year was the abolition of a *myothugyiship* and the creation therefrom of 27 village headmen's charges in Shwebo district. The other small increases in this district and elsewhere were due to minor changes in headmen's jurisdictions. The prompt payment of commission this year in the Lower Chindwin district has had a good effect in inducing thugyis to pay in the revenue more punctually than hitherto.

Kyauksè is the only district in the Meiktila division in which there has been a decrease in numbers. From the remarks in the district report there seems reason to fear that the Deputy Commissioner is inclined to subordinate the headman's general administrative duties to his work as a revenue collecting agency.

No difficulty has arisen in any district of Upper Burma in obtaining security from thugyis and headmen for the revenue which they are entrusted to collect. Mutual security of a group of headmen is most frequently rendered and accepted.

The progress in the allotments of *thugyisa* land continues to be very slow. Five acres in Meiktila district and 759 acres in the Upper Chindwin district, of which 473 acres had already been held as *thugyisa*, were the only allotments sanctioned during the year. This subject is deserving of more attention.

COERCIVE PROCESSES.

306. The number of coercive processes of different kinds issued during the year of report and the preceding year has been as follows:—

Division.	TOTAL NUMBER OF PROCESSES.		ARRESTS.		IMPRISONMENTS.		SALES OF PROPERTY.	
	1897-98	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
Minbu ...	1,579	939	186	34	23	3	16	4
Mandalay ...	1,668	1,190	360	76	4	2	19	9
Sagaing ...	1,585	1,060	232	57	2	3	4	3
Meiktila ...	1,417	521	62	60	...	...	7	6
Total ...	6,249	3,710	840	227	29	8	46	22

The few processes which have been needed during the year create a distinctly good record, more particularly when the large increase in revenue is taken into consideration. The result is creditable to the officers concerned in the collection of the revenue, who have shown discretion in not bringing pressure to bear unless absolutely necessary. It is also creditable to the people assessed who have again clearly established their willingness to meet the Government demands, when a favourable year, such as that under report, provides them with the means for payment. Some slight pressure is said to have been needed in Meiktila district for the recovery of the *thathameda* in the worst tracts, but it was necessary to arrest 14 persons only and none were imprisoned. From other districts, almost without exception, it is reported that coercive action has been necessary only for the recovery of *thathameda* from obstructive natives of India in the larger towns or to recover instalments of rent from fishery lessees who are not infrequently in the habit of buying a fishery as a speculation for more than it is really worth. A detailed account of the processes issued in each district would merely be a repetition of these remarks.

SECTION VIII.—MISCELLANEOUS.

Agricultural Advances.

307. The following is a statement of the agricultural advances outstanding at the beginning of the year of report and of the advances and recoveries made during the year in each district. The figures show principal only and do not include interest:—

Division.	District.	Outstanding on 31st March 1898.	Advances made in 1898-99.	Recoveries made in 1898-99.	Outstanding on 31st March 1899.
		Rs.	Rs.	Rs.	Rs.
MINBU	Thayetmyo	...	...	...	...
	Pakôkku	9,120	15,931	15,173	9,877
	Minbu	15,150	15,000	27,705	2,445
	Magwe	27,473	9,205	28,032	8,647
	Total ...	51,743	40,136	70,910	20,969
MANDALAY	Mandalay	34,181	7,175	24,927	16,429
	Bhamo	4,082	5,000	3,657	5,425
	Myitkyina	9,434*	4,360	5,193	8,601
	Katha	13,507	16,750	15,855	14,402
	Ruby Mines	31,319	8,355	14,245	25,429
	Total ...	92,523	41,640	63,877	70,286
SAGAING	Shwebo	7,696*	...	7,203†	493
	Sagaing	20,459*	7,850	15,958	12,351
	Lower Chindwin	20,682	...	16,982	3,700
	Upper Chindwin	22,591	23,070	10,866	34,795
	Total ...	71,428	30,920	51,009	51,339
MEIKTILA	Kyauksè	2,000	...	2,000	...
	Meiktila	77,878	...	74,098	3,780
	Yamèthin	33,252	30,000	33,300	29,952
	Myingyan	76,928	40,660	81,698	35,890
	Total ...	1,90,058	70,660	1,91,096	69,622
	GRAND TOTAL ...	4,05,752*	1,83,356	3,76,892†	2,12,216

* Revised figures.

† Includes Rs. 107, written off as irrecoverable.

The distinct improvement in agricultural conditions during the past two years and the almost entire absence of cattle-disease during that period have materially added to the resources of the cultivator and applications were received for Rs. 1,83,356 only, as compared with Rs. 3,68,955, advanced in 1897-98. Many of those who had borrowed money during or shortly after the period of scarcity and famine were now in a position to repay the loans advanced to them and the amount outstanding has been reduced by nearly two lakhs during the year. A very small proportion of the sum of Rs. 2,12,216, outstanding at the close of the year, was overdue at the time and, except perhaps in Yamèthin district, there is no reason to anticipate any difficulty in recovery of the loans as they fall due.

Minbu division.

308. The advances made during the year, Rs. 40,136, were considerably less than the sum of Rs. 84,303 advanced in 1897-98. This is explained by the better harvests of late years. The cultivators of Thayetmyo district are said not to need agricultural loans and no advances were made there. The sums advanced in Pakôkku were for the purchase of seed-grain and in Minbu and Magwe for the purchase of grain and cattle. Of the total outstandings, Rs. 20,969, at the close of the year Rs. 890 in Minbu district was the only amount which had already fallen due and of this Rs. 430 have since been collected. Most of the loans in Minbu and Magwe were made repayable, in full, within a year. A longer period should almost invariably be allowed for loans made for the purchase of cattle, or the object of the loan will be defeated, as the cultivator will be compelled to dispose of the cattle in order to return the advance.

309. The total amount advanced in the Mandalay division amounted to Rs. 41,640 as compared with Rs. 63,505 in 1897-98. The largest share was given out in Katha district (Rs. 16,750), where the cultivators are badly in need of cattle to open up the large areas of good arable land now lying waste. The advances in Myitkyina are said to be of considerable assistance to the Shans, who are ordinarily driven to hire buffaloes from the Kachins. Little difficulty was experienced in collecting the instalments, both of the present and earlier loans, as they fell due. A small proportion only of the outstandings at the close of the year was overdue, and most of this has since been collected. The figures given for the Ruby Mines district are subject to verification, as the records have been destroyed by fire.

Mandalay division.

310. Advances amounting to Rs. 7,850 were given out in Sagaing district for the purchase of seed-grain and cattle, repayable in full in two years, and Rs. 23,070 were advanced in the Upper Chindwin district entirely for the purchase of cattle and repayable in periods varying from two to five years. The Deputy Commissioner, Lower Chindwin district, states that, owing to a good harvest and the absence of cattle disease, the cultivators did not ask for loans this year. No explanation is given as to why no loans were made in Shwebo district, in parts of which the agricultural season was far from favourable. The Commissioner notes that advances are being freely given out there since the close of the year. All recoveries have been promptly made throughout the division as the instalments fell due. The amount outstanding at the close of the year (Rs. 51,339) includes a few small items which were overdue, but most of these have since been paid in.

Sagaing division.

311. No advances were made to agriculturists during the year in the Kyauksè and Meiktila districts, although the Deputy Commissioner, Kyauksè, is convinced that loans, if made unstintedly, would be of great benefit to the cultivators of State lands in freeing them from the hands of the money-lenders. The loan to Captain Mahomed Hoossain Khan in that district has now been fully repaid. The advances made in Yamèthin were for the purchase of seed-grain and in Myingyan for grain and cattle. The recovery of advances has not been entirely free from difficulties in Yamèthin district. It has been necessary to write off Rs. 743 as irrecoverable during the year, and Rs. 14,704 out of the total balance outstanding on the 31st March 1899 were overdue and steps were being taken for their recovery. Of Rs. 35,890 outstanding at the close of the year in Myingyan Rs. 1,575 only had already fallen due, and this sum was in course of recovery.

Meiktila division.

GRANTS AND LEASES OF LAND.

312. The area leased for purposes of cultivation was 12,552·8 acres in 1897-98 and 11,236·99 acres in the year of report, the latter area being shared as follows by the different districts:—

Leases for cultivation.

Division.	District.	Area in acres.
Minbu	Thayetmyo	92·97
	Pakôkku	1,060·00
	Minbu	644·33
	Magwe	109·55
Mandalay	Mandalay	271·51
	Bhamo	13·18
	Myitkyina	589·00
	Katha	1,356·45
	Ruby Mines	44·80
Sagaing	Shwebo	636·79
	Sagaing	2,139·03
	Lower Chindwin	532·50
	Upper Chindwin	1,524·06
Meiktila	Kyauksè	1,246·28
	Meiktila	221·05
	Yamèthin	610·29
	Myingyan	145·20
	Total ...	11,236·99

Leases are not much sought after as a rule, except by natives of India or in cases where there are likely to be rival claims to occupy a piece of waste land and one of the parties wishes to secure his title in advance. Most of the extensions of cultivation in a favourable year are made without any title to the land beyond that of a mere squatter and the occupied area contracts again with one or two successive bad seasons. There appears to have been no serious delay in dealing with the few applications made for leases, nor has undue liberality been shown in the period of exemption from assessment granted. A great part of the land was leased subject to assessment from the date of the lease and in very few instances did the period of exemption exceed three or four years. The prospect of improvements in irrigation and the construction of new canal systems had led to land speculation in a small scale in Minbu district in earlier years, and 270 acres which had been leased to speculators were resumed by the Deputy Commissioner during the year of report for failure to carry out the conditions of the lease and bring the land under cultivation. Twenty-five leases were also cancelled in Magwe district during the year; 24 of the leases were found by the Settlement Officer to refer to land other than that which was actually being cultivated by the lessee and in some cases revised leases of the land occupied were issued. It is frequently very difficult to obtain a satisfactory plan of the area applied for in a district not under supplementary survey, especially if the land is in the centre of a tract of waste land with no surrounding features of a nature readily distinguishable.

The Financial Commissioner is of opinion that the system of leases will have to be abandoned. It is cumbrous, irritating, unsuitable to the circumstances of the people and highly unpopular. It should never have been introduced. This and the numerous other amendments to the existing law and rules will have soon to be taken in hand.

Grants for religious, public and other purposes.

313. Under the orders of the Government of India a statement (No. XV) has been added to the Appendices this year, giving the area held revenue free at the beginning of the year for religious, public and similar purposes, and the area granted revenue free during the year. The figures for earlier years cannot be accepted as absolutely correct for the record is not complete for the years immediately succeeding the annexation. The area alienated during the year of report amounted to 1,693·48 acres and the revenue assessable thereon to Rs. 3,333-0-9. Of this total 764·16 acres with an assessment of Rs. 1,596-1-0 were allotments made free of revenue as *thugyisa* lands to village headmen, 892·33 acres with an assessable revenue of Rs. 1,677-14-0 were grants of *wuttagan* land made under the orders of the Government of India for the up-keep of the Kaunghmúdaw and Shwezigôn pagodas in Sagaing district; and 42·23 acres, with an assessment of Rs. 67-4-4, were grants given for building monasteries and pagodas, for digging wells and similar objects. The total does not include all the grants of small areas given for consecration as *theins*, as most of these fell within monastery land held as such at the time of the British occupation, and the land was therefore already revenue free.

REVENUE WORK.

314. Attention appears to have been given during the year to supervision of out-door revenue work generally. *Thathameda* assessment-rolls were generally carefully checked, but more time might have been devoted by officers to the supervision of State land and water-rate assessment-rolls prepared by thugyis. Maung Shwe Pe, Township Officer, Minhla, and Mr. Lightfoot, Subdivisional Officer, Minbu, seriously neglected their outdoor work, but Maung Shwe Pe would appear to have been in ill-health. The Financial Commissioner agrees with the Commissioner that the Deputy Commissioner, Pakôkku, should have verified a certain proportion of the assessment-rolls for *thathameda* and other revenue. His duties are not so arduous as they look. The maintenance of records and registers in district revenue offices has also been satisfactory on the whole. The Pakôkku office did not receive sufficient attention and the record-room fell into utter confusion. The *Akunwun*, Maung Po Shin, has since been transferred. In Meiktila, the Deputy Commissioner and *Akunwun* have spent considerable time in clearing up the accounts relating to agricultural advances, which had not been properly

maintained when the loans were given out. Maung Hmôn, the revenue record-keeper at Minbu, has done very good work during the year.

The Financial Commissioner inspected the Thayetmyo, Magwe, Lower Chindwin and Myingyan district offices in June 1898. The Thayetmyo office showed signs of improvement since earlier inspections and the three other offices were in good working order.

OFFICERS.

Commissioners and Deputy Commissioners.

315. The following officers held charge of each of the four divisions of Upper Burma during the year:—

Minbu Division.

Mr. A. H. Collins. | Mr. H. P. Todd-Naylor, C.I.E., from 3rd March 1899.

Mandalay Division.

Mr. H. Adamson, M.A.

Sagaing Division.

Lieutenant-Colonel F. D. Raikes, C.I.E. | Mr. T. C. Wilson, from 4th March 1899.

Meiktila Division.

The Hon'ble Mr. C. G. Bayne. | Mr. D. Norton, C.S.I., from 2nd July 1898.

Mr. A. M. B. Irwin, from 17th December 1898.

Mr. A. H. Collins, whose untimely death Mr. Smeaton deeply regrets, did excellent work in the Minbu Division. His inspections were minute and his supervision careful in every department. Mr. Todd-Naylor during his short officiating term got over a good deal of ground and was energetic in his inspections. The Mandalay and Meiktila Commissioners kept their divisions well in hand. The Sagaing division was not very satisfactory and needs more vigour and attention on the part of the Commissioner.

The Deputy Commissioners whose good revenue work has come most prominently to notice during the year have been—

Major T. G. Johnson, Minbu. | Mr. B. Houghton, Katha.
Captain H. A. Browning, Mandalay. | Mr. H. S. Hartnoll, Shwebo.
Mr. D. Ross, Yamèthin.

Major Parsons did his best in a somewhat troublesome district (Myingyan) and did it well.

Subdivisional and Township Officers.

316. The following Subdivisional and Township Officers deserve mention for the attention which they have paid to revenue matters:—

Thayetmyo district.

Maung Shwe Da, K.S.M., Subdivisional Officer, Minhla.

Pakôkku district.

Mr. W. B. Addis, Subdivisional Officer, Pauk.

Minbu district.

Mr. W. J. Keith, Subdivisional Officer, Salin.

Magwe district.

Mr. A. Ross, Subdivisional Officer, Taungdwingyi.

Mandalay district.

Mr. E. P. Cloney, Subdivisional Officer, Amarapura.
Maung Pe (1), A.T.M., Subdivisional Officer, Madaya.
Maung Thin, Township Officer, Singu.

Katha district.

Mr. E. G. Dobson, Subdivisional Officer, Wuntho.

Ruby Mines district.

Captain W. R. Stone, Subdivisional Officer, Mogôk.
Maung Po Hla (1), Subdivisional Officer, Tagaung.

Shwebo district.

Maung Tun (1), K.S.M., Township Officer, Shwebo.

Lower Chindwin district.

Maung Paw Shan, Township Officer, Budalin.

Upper Chindwin district.

Maung Myat Tun Aung, T.D.M., Subdivisional Officer, Homalin.
Maung Tha Dun Aung, Township Officer, Uyu.

Kyauksè district.

Maung Ngwe Kaing, Subdivisional Officer, Myittha.
Maung Tha Bu, Township Officer, Singaing.

Meiktila district.

Mr. H. H. Duff, Subdivisional Officer, Thazi.

Yamèthin district.

Mr. E. Dawson, Subdivisional Officer, Pyinmana.
Maung Tun Aung (1), Subdivisional Officer, Yamèthin.
Maung Po Mya, Township Officer, Pyinmana.

Myingyan district.

Mr. J. F. Pereira, Subdivisional Officer, Myingyan.
Maung Tin (2), A.T.M., Township Officer, Pagan.

Akunwuns.

317. Except in Pakôkku district (commented upon above), all *Akunwuns* have again carried out their duties satisfactorily. The following *Akunwuns*, most of whom were specially commended last year, have again come into prominence for their good work :—

Maung Tha Nyo (2), Mandalay.
Maung Sein Yo, Bhamo,
Maung Kyaw Dun, Shwebo.
Maung Lu Gale (3), Lower Chindwin.
Maung Kyaw Gaing, Kyauksè.
Maung Ne Dun (3), Meiktila.
Mr. A. S. Phipps, Yamèthin.
Maung Ba Thaw (2), Myingyan.

Land Records Officers.

318. On the return of Mr. Clancey from furlough, Mr. Gibson, Superintendent of Land Records, was appointed Settlement Officer in charge of the Meiktila-Yamèthin settlement and has carried on the work with zeal and ability. Among the other Superintendents the following have done well: Mr. Haddock, Mandalay, and Maung Shwe Zan Aung, Kyauksè. Mr. Aubert in Minbu, and Mr. Carrapiett in Sagaing promise well, and Inspector Maung Ba Kyaw is reported to have worked well in Meiktila.

District Officers inspecting Supplementary Survey work.

319. The following District Officers took an active part in the inspection of the work of the supplementary survey :—

Deputy Commissioners.

Captain H. A. Browning, Mandalay.
Mr. H. S. Hartnoll, Shwebo.
Major T. G. Johnson, Minbu.

Subdivisional Officers.

Mr. W. J. Keith, Shwebo.
Maung Ngwe Kaing, Kyauksè.

Township Officers.

Maung Po Thet, Salin, Minbu.
Maung Thin, Ngasingu, Mandalay.
Maung Po Tin, Kyauksè, Kyauksè.
Maung Saw Lu, Kyauksè, Kyauksè.
Maung Waing, Kyauksè, Kyauksè.

320. Mr. Smeaton desires to place on record his high appreciation of the services of Mr. Herbert Thompson, who has been Secretary to the Financial Commissioner for the past four and a half years. He has had heavy work to do and has done it admirably.

Mr. W. F. Noyce, Assistant Secretary to the Financial Commissioner, is well known to the Government as a most industrious and efficient officer. Mr. Smeaton desires to acknowledge his excellent services.

321. The Financial Commissioner thinks that the Revenue Administration Report may in future be usefully curtailed. Its dimensions have a tendency to grow: too much detail is at present required. There is a good deal of repetition: matter dealt with in other reports is included. Next year he proposes (among other abridgements) to omit all notice of the Land Records staff, Survey Schools. and other purely technical matter, as the departmental report of that branch is special and separate and contains all that is necessary on these matters.

RANGOON:
The 15th September 1899.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS.

PART I.

LOWER BURMA.

Increase or decrease in cultivation.

Remarks by the Commissioner, Pegu.

Pegu Division.—The total area cropped in the division was 2,349,521 acres against 2,294,318 in the previous year. The increase of 55,203 acres is due entirely to rice cultivation, which shows an increase of 61,454 acres, whereas the area under other crops has generally decreased. The only large increase appears under orchards and garden produce, and, as there is a large decrease under miscellaneous crops, the increase and decrease are probably due to some peculiarity of classification. There has been a large decrease in tobacco cultivation in Tharrawaddy attributed to floods. In Hanthawaddy sugarcane cultivation has, according to the figures given, entirely disappeared; but as any one travelling up the railway line can see numerous sugarcane plantations the figures are evidently inaccurate.

The increase in cultivation has been much smaller than in the previous year and in Tharrawaddy and Prome there is a decrease of area under rice; the small increase cannot, I think, be attributed to the extension of cultivation having received a check, but to the fact that the rainfall was less favourable than usual, especially at the end of the monsoon, and cultivators were therefore unable to bring a large area of new land under cultivation. Applications for *pottahs* continue to pour in everywhere, except in Prome, where cultivation has practically reached its limits, and with a favourable rainfall there must be large extensions of cultivation for years to come.

Remarks by the Deputy Commissioner, Thayetmyo.

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The area under cotton is decreasing annually; this year an area of 863 acres has dropped out of cultivation owing to the trade being extraordinarily dull. It is not a paying crop and, if the cultivators can plant other crops, they do so. Cotton is planted only when the cultivation of better-paying crops is impracticable. Owing to the first part of the rains being favourable, there have been increases in *maize* and *til*, which are the first crops and they both had exceedingly good outturns.

Remarks by the Deputy Commissioner, Tavoy.

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The only crop grown to any extent in addition to rice during the year was *sunn* hemp, a valuable fertilizer for paddy. In the year of report, however, the area declined from 900 acres in the previous year to 544. The reason of the falling off is, that this plant has not been found to grow well in the higher ground cultivable with paddy, and the price realized does not offer sufficient inducement to the cultivators who are not sufficiently energetic to cultivate it as a fertilizer. It is to be regretted that there should have been a decrease in the growing of this fibre, more especially as the crop is of easy growth and practically requires no looking after, after the seeds have germinated.

Crops and produce.

Remarks by the Deputy Commissioner, Amherst.

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The increase in the area covered by orchards and gardens is unimportant. The only point worthy of notice is that the increase is in the tract outside supplementary survey. In the tract under supplementary survey there has been a decrease of 418 acres, which has been caused by the relinquishment of gardens in which the fruit-trees have ceased to bear.

Prices.

Remarks by the Deputy Commissioner, Sandoway.

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The price of jaggery increased from Rs. 4-4-0 to Rs. 5 in the year under report. The cause of the increase is due to smaller outturn of jaggery consequent on sugarcane being attacked by disease. The increase in the price of salt is due to the enhancement of composition duty.

Prices—concluded.

Remarks by the Deputy Commissioner, Rangoon Town Lands.

THE price of paddy during April, May, and June 1898 ranged from Rs. 95 to Rs. 105, while supplies were limited. But during the next three months prices had a downward tendency, averaging Rs. 95 to Rs. 97, notwithstanding the speculations of native buyers. After this supplies continued to diminish steadily, and with reduced stocks in the districts prices were for a short time firm at Rs. 98 to Rs. 100, the season, terminating in the middle of November with a reduction in the price ranging between Rs. 85 to Rs. 88.

Small quantities of new grain were marketed in December at the nominal rate of Rs. 85. Later on supplies increased slightly, though large stocks were available in the district, where they were being held back to force up local prices. Towards the end of January, however, with better prices ruling (Rs. 90), supplies gradually increased, but not up to the average of previous years. In February, owing to keen competition, prices advanced to Rs. 100 to Rs. 105, but in the following month came down to Rs. 95, while supplies continued moderate.

From all accounts of the season's transactions at time of writing it is believed that the traders in the district and others who have held back immense quantities of grain in hope of better prices ruling will suffer very heavily, as prices are comparatively low now (Rs. 83 to Rs. 85), while the rice market has a distinctly downward tendency and the requirements of millers have in most cases been already fully met.

Remarks by the Deputy Commissioner, Bassein.

PADDY has been coming in slowly this year. Cultivators have usually sold at a good price to middlemen, and the latter have been attempting to store paddy for an expected rise in prices. There has been nothing specially to call forth such a rise in prices and the paddy itself is not of first-rate quality. It seems likely that speculators, and also those large growers who have put themselves on the same footing, will lose, but the small cultivators have done well. One per cent. of the crop was marketed in January at Rs. 90 and 23 per cent. in February, the price advancing from Rs. 90 to Rs. 105. In March prices fell from Rs. 105 to Rs. 98 and were still showing signs of a further fall at the close of the year. The amount marketed in March was about 20 per cent. of the estimated surplus. The balance remaining for export was estimated to be 56 per cent. at the close of the year. This is too large a proportion for the people to keep in their hands, and considerable loss may be expected from defective storage. The course of prices during the year cannot be said to present any exceptional features, except this, perhaps, that the price of paddy has lately frequently been higher in the district than at headquarters and men who have received advances from millers for the purchase of paddy have burnt their fingers.

Cattle.

Remarks by the Commissioner, Irrawaddy.

Bassein.—In considering the sufficiency or otherwise of the stock of plough-cattle, I prefer to take no account of cows (except buffalo cows). The area cropped with rice was about 440,000 acres. To plough this there were 17,000 yoke of bullocks and 13,700 yoke of buffaloes including cow buffaloes, *i.e.*, a little over 14 acres per yoke. But then the distribution was not even and in some townships the supply of plough cattle was undoubtedly insufficient.

Remarks by the Deputy Commissioner, Myaungmya.

DURING the year Subdivisional Officers and Township Officers were called upon to select localities where diseased cattle could be segregated in time of sickness, and to see that their headmen made themselves acquainted with their grazing-grounds and the manner in which the diseased or suspected cattle would have to be watered. Something was done, but both the Subdivisional Officers had not done as much as was expected of them.

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The only officer who has now acted in accordance with my orders is the Myaungmya Myoôk.

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The Subdivisional Officer of Wakèma misunderstood altogether what was required to be done. He urged after a long period of inaction that it was impossible to do anything without incurring great expense, in the way of acquiring highland owing to the fact that all suitable land for the grazing of cattle had been taken up and that only lowlying marshy lands remained, which for the purpose was quite unsuitable. I explained to him that he should begin by marking on his 2-inch maps the grazing-grounds actually reserved and that he could then see at a glance the areas which were without any. That having determined these areas, his enquiries as to the existence of suitable grazing-grounds would be much simplified.

Cattle—concluded.

Even if land is low and uncultural, it is, in my opinion, necessary to reserve, because in a few years this same land might become quite changed as is the case with so much land in this district.

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The prohibition against trading in the skins and horns of cattle which have died of any infectious or contagious diseases is now well understood.

Thugyis, Headmen entrusted with the collection of revenue, and Surveyors.

Remarks by the Deputy Commissioner, Myaungmya.

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The *taikthugyis* have done their work well and collected their revenue punctually. The headmen on the whole carried out their revenue work satisfactorily and collected the revenue with commendable punctuality, especially the headmen in the Pantanaw township. That township was visited by a severe epidemic of cholera in March 1899, and notwithstanding the scare among the people, managed to have all the revenue collected and paid in by the 31st March 1899.

In February and March of the year which just closed, small-pox and cholera were more or less prevalent throughout the district, and it speaks well for all the officers and revenue collecting agencies that there were no outstandings.

Remarks by the Deputy Commissioner, Amherst.

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The chief fault complained of as regards both *taik* and *ywathugyis* is their neglect to see to the protection of survey marks. It will be impressed on them that the inspection and protection of these marks is one of their most important duties and must on no consideration be neglected.

The conduct of the revenue surveyors and *thugyisayes* was on the whole satisfactory. Eight were fined during the year for incorrect returns and similar acts of carelessness. It will probably be necessary to remove a few of these men who show no improvement in spite of repeated punishments.

The tendency noted in the last year's report on the part of surveyors to encroach on the authority of the headmen has been checked, and their relative positions now appear to be understood by both. No cases have come to light in which the surveyor has attempted to usurp the headman's powers.

Records.

Remarks by the Commissioner, Pegu.

Pegu Division.—The records in the hands of revenue surveyors and in the Land Records record-rooms have been periodically inspected and are reported to be in good order. The revenue record-rooms are gradually being brought into order and the Deputy Commissioners were ordered by me last year to visit their record-rooms once a month, and report on their condition. The records have now been systematically arranged, but a good deal remains to be done in examining old papers and destroying useless ones. It is to be noticed that there are at present no orders ensuring that all revenue records find their way into the record-room. The revenue record-keepers received all proceedings sent to them, but it is impossible to say whether all revenue records are sent in or not. The system of numbering revenue proceedings makes a check difficult and the difficulty will continue until a more simple system than that at present in force is introduced and quarterly or half-yearly returns of revenue work are prescribed. These returns would provide supervision over revenue work which does not now exist, and would prevent the scandal of revenue cases being kept pending for three or four years or disappearing altogether.

Remarks by the Deputy Commissioner, Bassein.

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As a rule the thugyis' office rooms are much better than those of the revenue surveyors who are comparatively poor, but it is the more creditable to the latter that, notwithstanding this drawback, the records and other Government property entrusted to them was found to be much better looked after and in better condition than those entrusted to thugyis.

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Land Revenue Rolls and other Annual Records.

Remarks by the Commissioner, Irrawaddy.

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Thôngwa.—The Deputy Commissioner has not noticed at all the good work in the unsettled tracts as indicated by Form VIII. Some careful checking by the Superintendent of Land Records and an Inspector yielded an increase of 46 per cent. This is particularly worthy of notice as it has led to a special survey being recommended. The Supplementary Survey Report appears to have been well written and contains the information which is

Land Revenue Rolls and other Annual Records—concluded.

required. The revenue rolls were punctually submitted. Inspection by Subdivisional Officers was satisfactory, but the seven Township Officers checked 19 *kwins* less than in 1897-98, though there was one more Civil Myoôk in the district. Some of these officers, however, were busy with land revenue collections and much time was spent in *pottah* enquiries.

Tenant occupancy.

Remarks by the Deputy Commissioner, Sandoway.

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The increase is mainly due to cultivators sub-letting their land and going off to trade in cattle. Good prices for cattle have been ruling in Bassein and numbers of people in this district have engaged in cattle trade, buying at Ramree and Cheduba and taking the cattle to Bassein where they were disposed of at a large profit.

Remarks by the Deputy Commissioner, Bassein.

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It will be seen that non-agriculturists are shown to obtain higher rents per acre than agriculturists. This is attributed to two reasons chiefly, namely:—

(i) Non-agriculturists possess land more productive than that sub-let by agriculturists who, as a rule, work their best holdings themselves.

(ii) Non-agriculturists invariably take full rent on the full productiveness of their holdings, irrespective of the quality or quantity of the produce of the year, whereas most agriculturists take the usual 10 per cent. of the actual crop of the year.

Grazing-grounds.

Remarks by the Deputy Commissioner, Thatôn.

SIXTEEN new grazing-grounds with an area of 7,734·37 acres were allotted during the year. The erection of uniform demarcation-posts is in progress. The total number of grazing-grounds now in the district is 178, with an area of 75,279·20 acres. The local officers inspected a fair per cent. of the grazing-grounds and lost or damaged boundary marks were replaced.

Special notice was taken of the encroachment made on the grazing-grounds. Twenty-five cases of encroachment were brought to light during the year and the offenders were prosecuted and fined. All cases were reviewed by me and re-trials on account of inadequate punishments were ordered in 22 cases. Periodical inspections of demarcation posts by the local officers were ordered during the year. Several applications by sections of villagers, whose lands had been washed away by sea in the Kyaikto subdivision, were made to throw open grazing-grounds for cultivation during the year, but all were rejected. The majority of these people have been individually allotted areas of available culturable lands in different parts of the district. It was found impossible, areas sufficiently large not being available, to treat them *en bloc* and so enable them to live and work together as heretofore. I have every reason to believe, however, that they are satisfied with the arrangements made, which were the best at hand. Five grants were cancelled during the year as they were found to fall within the grazing-ground limit. The particular attention that was paid last year to grazing-ground reservation, the revision and re-arrangement of old proceedings has well repaid the time spent on it. All the difficulties that existed formerly in tracing and completing old proceedings and origin of allotments, &c., have now disappeared, but there remains still a great deal to be done. Grazing-grounds that were recommended at the time of settlement have yet to be allotted, land is still being used as grazing-ground that has never been allotted, and there are grazing-grounds that have been finally allotted with grant lands within their boundaries. Steps are being taken gradually to remedy these defects. I am now systematically dealing with the grazing-grounds that have been granted land within their boundaries. They are a source of great trouble, encroachments are inevitable, and disputes between cattle owner and land owner numerous. The majority of grantees have acquired landholder rights and are difficult to deal with, but something can be done by demarcating out the grantees' land without reducing the area of the grazing-ground. Re-allotments were made in 12 cases after careful enquiry.

Land Revenue demand.

Remarks by the Deputy Commissioner, Myaungmya.

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The uncultivated area assessed at different rates was as follows:—

(*a*) 29,064 acres at full rate.
(*b*) *Nil* acres at reduced rates other than the 2-anna rate.
(*c*) 2,872 acres at fallow rate of 2 annas.

31,936 acres.

Land Revenue demand—concluded.

Fallow rates were only allowed to those persons who applied before the 1st October under the following reasons:—

(*a*) Illness or loss of plough cattle by disease or otherwise.
(*b*) Illness or death in the family of cultivator.
(*c*) Owing to poorness of soil.

Subdivisional and Township Officers were authorized under Rule 77, clauses (*a*), (*b*) and (*c*), to assess fallow rate from 2 annas to full rate. The applications made were extraordinarily few. Cultivators living at any distance from the Courts and many who live quite close will not be bothered making an application regarding their fallow land unless the area they are obliged to leave fallow is considerable; further, this new rule of enforcing application by the cultivators instead of making revenue officers use their common sense in the matter has undoubtedly had the effect of bringing under assessment a lot of land which under the old arrangment would have been given fallow rates on account of its poverty. I have been under the impression for some time now that more fallow rates should be granted in certain areas, both in Myaungmya and Thigwin, but my calculations were upset somewhat by the change in the method of assessment.

I am now, however, issuing orders regarding the treatment of fallows in these two townships for 1899-1900, so that this matter may not be overlooked when the time arrives.

The Myoôk seems to be quite incapable of appreciating the advantages of a fallow rate between the 2-anna rate and the full rate; having arrived at the conclusion that the 2-anna rate is undesirable he promptly assesses the land at the full rate. Now this is not from want of information on the subject, but from inability to conceive a condition of affairs where the intermediate rate would be called for.

Remarks by the Deputy Commissioner, Amherst.

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The area assessed at full rates was 13,683 acres as against 13,924 acres in the preceding year, and at the 2-anna rate 911 acres as compared with 1,543 acres in the preceding year. None of the fallow area was assessed at intermediate rates as against 123 acres in the previous year. The diminution in the area assessed at the 2-anna rate is attributed to the failure on the part of cultivators to make the necessary applications. This is the same reason that was advanced last year, when the area assessed at the 2-anna rate fell from 4,124 acres to 1,543 acres. In the preceding year (1897) several applications were rejected because they were made after the 1st October, and this may very possibly have prevented the same or other applicants who did not rightly understand why these applications were rejected from coming forward the following year. But in the majority of cases the more probable reason is that the owners of the land were well aware that the only reasons they could give for leaving their land uncultivated would not entitle them to reduced rates.

No applications for assessment at intermediate rates were received or, if received, were rejected. The attention of Subdivisional Officer and Township Officer has been specially drawn to the power of granting intermediate rates in particular cases. There can be little doubt that, if this concession were widely known, many applicants would come forward, and the Subdivisional and Township Officers have been instructed to lose no opportunity of explaining the rules personally and through the thugyis in every part of the district. As this has been a trying year for many cultivators, especially in the Ataran and Haungtharaw townships, it is the more important that failure to apply for fallow rates should not be occasioned next year by any misunderstanding of the rules, and every endeavour will be made to ensure the rules being known and understood in ample time.

Collections and balances uncollected at the end of the year.

Remarks by the Deputy Commissioner, Kyaukpyu.

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The balance outstanding on the 1st April 1899 was less than that on the 1st April 1898 by Rs. 71,501. If the collections improve steadily at the same rate as they did during the year under report, there is reason to hope that this district will be on a level with other districts in point of revenue collection before long.

The outstanding of Rs. 11,444 was accounted for as follows:—

	Rs.
Kyaukpyu	10,145
Ramree	297
Cheduba	966
Myebôn	36
An	...
Total ...	11,444

The reason why Kyaukpyu is behind other townships in this district are—

1st.—Extreme poverty of the majority of people in circles like Saingchôn, Kyaukpyauk, Thanchaung, Kin, and Muyin.

Collections and balances uncollected at the end of the year—concluded.

2nd.—The slackness of the thugyis in these circles; they do not work up to the requirements of their circles.

The sum of Rs. 297, which appears as outstanding against Ramree township on the 1st April 1899, was paid in two or three days afterwards. The explanation of the thugyi on whose account this amount was outstanding explained that adverse winds prevented his boat reaching Kyaukpyu on the 31st March 1899. The oustanding of Rs. 966 in Cheduba township was due to the illness of one of the thugyis and also to want of experience on the part of another, a new thugyi.

The amount outstanding as regards Myebôn was due to a little delay in sending in the *plus* and *minus* statement of the whole amount outstanding on the 1st April 1899:

Rupees 10,640 was collected in April and May, and a sum of Rs. 804 only was outstanding on the evening of 31st May 1899. The better collections during the year under report as compared with 1897-98 are due to greater care in the preparation of assessment-rolls, to a timely issue of demand tickets and to greater activity shown by the Township Officer and thugyis.

Remarks by the Deputy Commissioner, Hanthawaddy.

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I have been much struck with the ease with which the revenue was collected, and this I consider is due to the general richness of the district and to the ease with which money is borrowed from money-lenders. There was not any dilatoriness that I could detect. No one had a chance of being dilatory. The daily collection sheets told their tale and all who were not well forward received letters and reminders.

Remarks by the Deputy Commissioner, Amherst.

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The total collections during the year amounted to Rs. 5,68,684 and the balance outstanding at the close of the year was Rs. 49,902 as compared with Rs. 9,952 at the close of the preceding year. The reason for so large an outstanding balance is the difficulty that has been experienced in collecting the revenue in the Ataran township and to a lesser extent in the Haungtharaw township. In both these townships, but more especially the former, many cultivators have lost heavily by the destruction of their crops. During the past few years parts of these townships have been flooded from time to time to a greater or less extent, and these continued misfortunes are responsible for the scarcity of money that now prevails and the difficulty that is being experienced in the collection of the revenue. Of the outstanding balance of Rs. 49,902 no less than Rs. 48,235 were due from the Ataran township and Rs. 1,332 from the Haungtharaw township. Of the total outstanding balance, Rs. 27,625 have been collected since the 31st March and Rs. 5,548 remitted, leaving a balance outstanding on the 1st June of Rs. 16,728-6-0.

Of this amount, the remission of Rs. 13,843-1-0 has been recommended, but orders have not yet been received. The remission of this amount has been recommended on the same grounds as the remissions already granted and will probably be sanctioned. The balance remaining to be collected therefore is Rs. 2,885-5-0.

The total number of remission cases in the Ataran township was 1,442, of which 1,150 were disposed of by the Township Officer and the remainder by a Myoôk specially deputed from headquarters. In consideration of the large number of remission cases he had to deal with, the Township Officer cannot perhaps be held to blame for not personally supervising and hastening the collection of the revenue, but I certainly think he might and should have displayed considerably more energy than he did. It is always in this township that the collections are behindhand, and the fact that the balance outstanding last year amounted to Rs. 99-5-2 only was due rather to the special assistance given by another officer in collecting the revenue than to any unusual activity displayed by the Township Officer.

In the Haungtharaw township the outstandings would have been very small had the remission cases been received before the close of the year. In the other townships the revenue was collected easily and punctually. The Township Officers personally superintended the collections, and to their exertions the good results achieved are mainly due. The Township Officer, Yelamaing, is specially deserving of notice. Owing to the distance of his headquarters from Moulmein, the tax tickets do not reach him till several days later than the other Township Officers, but both this year and last year the whole of the revenue in his township was collected and credited before the 31st March.

Excluding the Ataran township, both *taikthugyis* and village headmen collected the revenue promptly. In the Ataran township it is in circles in which there are circle thugyis that the collections have been most in arrears. These men have been warned that dilatoriness in collecting revenue will be considered a sufficient reason for their removal from their appointments. The difficulties of collection have been very considerable, but there has been a conspicuous lack of energy and determination on the part of all the officials entrusted with the work of collecting the revenue. An energetic Township Officer could do much by his example.

Grants of land leases, &c.

Remarks by the Deputy Commissioner, Hanthawaddy.

STRENUOUS efforts were made to expedite the issue of grants of land, and the area granted in the year is 15,258 acres and the number of grants 951. The number pending at the commencement of the year was 1,751, of which 1,240 were pending over three months. Mr. Todd-Naylor, when handing over the district in February, wrote a paragraph for this report regarding the grants of land which I insert as it stands.

The area granted is very largely in excess of former years and the grants have been made after much more careful enquiry. Every lease, before it issues, has to pass through the Deputy Commissioner's office. This throws more work into the office, but is very necessary. In former years, and especially in 1892-93, grants were given wholesale without any proper enquiry, and most of them got into the hands of the wrong people. Long periods of exemption were given—six years for *kaing* grass and the like—and the speculators who got them did not attempt to work them. When the value of land increased, they were able to dispose of them at a handsome profit. My own system has been to refuse long terms of exemption or large areas and to grant land at the most with exemption for one year, and after without any. This brings in the real cultivator, who can easily make land pay the first year on these terms, but it keeps away the speculator. Grants have also been refused to men who already hold land in excess of what they can themselves cultivate, and in all cases to men who let out to tenants the land they already hold.

A long series of good years without floods has induced applications for land on the erst flooded *kwins* of Panhlaing and Tetthit and also in Bawle and Aingkalaung. My predecessor refused to grant out land in Panhlaing because persons got it previously with long terms of exemption and then left it when revenue became due, and remissions had to be granted. This appears to me to be no reason to refuse grants to *bonâ fide* cultivators with short terms of exemption. If, as appears likely from past experience, a year or series of years ensues in which the land is flooded, it may be given up, but no harm will be done. It would have been possible to get through many more cases had not the orders to send up all cases to the Deputy Commissioner been in force, but the cases would have been less carefully prepared and absurdly long terms of exemption granted. The directions are entirely disregarded in this matter, and it is almost impossible to disabuse the mind of the average Myoôk and sometimes of the Subdivisional Officers that extreme terms of exemption should not be given as a matter of course. This matter of grants is one of the most important in this district. If the terms of the grants are adhered to, there is some chance of the land not passing at once, but if the original grant gets into the hands of a non-cultivator, he becomes a landlord. Where land is eagerly sought after, as in Kadônbaw, fictitious names are put in and men petition in the names of their infant children. All petitioners are forced now to sign their names before the Revenue Officers to the application, and are strictly examined as to their means. It is really to men without means that grants should be given. A man who owns no land and has been tenant to an outsider and no relation is generally a safe grantee. It would be an excellent plan if, when grants are numerous, they were given out by an officer on the spot. This was done by me lately in Kadônbaw, and I found that even after the most searching preliminary enquiries certain persons were not entitled to grants. This would never have been found out except on the spot. This extra care no doubt delays cases, and all delay in the issue of grants is to be deprecated. In this district and in Ma-ubin the matter of grants has been so mismanaged that it would be almost better to refuse to issue them and allow only a squatter's right. Much the largest area of land is in fact taken up in this manner as it is. In order to expedite the matter of grants a fee of four annas an acre has been charged for survey, and special surveyors put on and two extra inspectors employed to make the report under Rule 43. At the commencement of the year there were 1,751 applications for grants pending and brought forward. There were 2,098 fresh applications during the year. In all, 2,116 cases have been disposed of and the pending cases at the close of the year are 1,733. The Land Records Department surveyed 36,270 acres, which was applied for in 1,373 applications. Of the cases pending at the close of the year, 370 have since been disposed of. The reason of the large number of pending cases is primarily due to the enormous number of applications which are thrust in in February and March, and which it was impossible to dispose of before the close of the year and, indeed, before the commencement of the rains.

At the present time I am issuing temporary licenses to applicants whose cases have not been disposed of, but who can show that no objections have been made and that the land is uncleared jungle.

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Remarks by the Commissioner, Irrawaddy Division.

Thôngwa.—Mr. Shaw has written an interesting note on the Thôngwa *pottas*, which is quoted in the district report. I do not, however, agree in all he says. Licenses carrying exemption from revenue cannot be allowed, and in this the Financial Commissioner has agreed with me. No doubt there are very great difficulties to be contended with in the Thôngwa Island, because people are applying for grants of land on which the water still lies

Grants of land leases, &c.—concluded.

far too deep for cultivation to be successful. Many are anxious to secure these grants in the hope that the protection against flood will in time become as perfect as in the Ma-ubin Island. I think that applications for grants of land which is clearly not yet culturable should simply be refused. Mr. Shaw remarks that the "revenue courts" should not be hurried. In this I quite agree in so far as hurrying them would lead to the want of care which is essential, but I am quite unable to regard it as satisfactory that there should be men, some of them honest cultivators no doubt, who applied for grants more than two years ago, but have as yet received no orders. Then, though the flooding difficulty in the Thôngwa Island is very great, most of the pending cases are, as the Deputy Commissioner remarks, in the Pyindaye township. Special measures for dealing with *potta* applications next season are being considered.

Remarks by the Deputy Commissioner, Thôngwa.

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MR. SHAW has left the following note on grants of land in the district:—

"The number of cases pending is now reported monthly to the Commissioner. It seems almost impossible to get a clear file in connection with these cases, as no sooner are long-pending applications disposed of than a number of fresh applications is put in. In this district so numerous are the applications that certain areas have been assigned to the Deputy Commissioner, Subdivisional Officers, and Township Officers, respectively. The Deputy Commissioner disposes of all cases on Thôngwa Island. The northern part of this island was embanked in 1893-94, and so numerous were the applications for grants that it was thought best to have the northern half of the island surveyed into 20 acre blocks with 15 feet cattle-paths running between each block. The survey was accomplished in one season between February and May, the only months in which walking over the island is at all feasible, and then, owing to the toughly weedy jungle, progress in parts is very slow. During the monsoons the island is nearly all flooded. Heavy rain collects in all the depressions in May and June and, owing to the embankment on the north, cannot find its way out into the river. In July the river rises, and for the following three months floods the island from the south, mixing with the rain water and making the interior of the island more or less of a lake. Cultivation is carried on chiefly on the fringe of the island near the embankment, but also on the higher grounds in the centre of the island. The area protected by the embankment has been divided into 16 *kwins* of 44,000 acres, of which the Lahakaingdaw, Yemyôkkwin or "the flooded lowlying *kaing* jungle" *kwin* consists of over 30,000 acres. This *kwin* has been divided into 1,500 of these 20 acre blocks, irrespective of the depth of water that may be on the land during the rains, as during the months that the island was surveyed the land was more or less dry. There is a map in the office with the blocks numbered from 1 to 1,500. As soon as a *potta* has been granted for the block, "G" is noted in the map to show that the block has been granted. *Pottas* have been issued for a large number of these blocks, and my chief duty in the "potta case" here has been to dispose of the remaining number. I came to the district in July, but found I could make but little progress till the end of February, when I endeavoured to visit some of the blocks to be granted. On the eastern side of the Thôngwa Island I found I could make no progress at all. Mr. Hardinge, Superintendent of Land Records, who surveyed the island, was with me, and we found the demarcation pipes near the embankment quite easily, but when we had gone quarter mile inside, we got into *kaing* jungle over our heads, and the only method I could think of was to make the applicants cut or burn the jungle and find the demarcation pipes themselves. Mr. Hardinge had long bamboos stuck into the demarcation pipes we did find, and the applicants were told to cut a path in line with these bamboos and they would find the demarcation pipes they required. I have been unable to visit the locality since, so those *potta* applications were pending at the close of the year. In other parts of the island I found cultivation started in a few blocks, so I granted *pottas*, but in other cases in which I was able to visit the land and cultivation had not started I granted temporary licenses under Direction I. The solution of the difficulty of *potta* cases in the district lies, I think, in the free use of Direction I. It means that the case is kept pending for over one year, but there are cases in all revenue courts in this district pending since 1896-97 and in Pyindaye Township Court much longer. I have found that several cases in other courts have been delayed from want of a surveyor. Where applications are so numerous as in this district, the first thing to do is to ascertain whether it is genuine or not, and this is a very hard matter; surveying the land applied for does not solve the difficulty at all. Where surveys are numerous, it is natural that they should be inaccurate. The revenue surveyor has no time for the work and an apprentice surveyor with little experience has to be put on the duty. What I therefore advocate is that where land is being cleared for the first time in a *kwin*, applicants should roughly demarcate the land they require, temporary licenses under Direction I, which I hold should be revenue free, should be granted, and, after cultivation has started, the applicant should finally make up his mind how much land he requires, and it should then be surveyed and the usual procedure adopted. If cultivation was systematically made the test of getting a grant, I believe the numbers of applications would soon diminish. These remarks are to explain the reason of so many *potta* cases being pending in the courts of this district. His Honour noted in paragraph 20 of last year's Resolution that grants should be made with care. I think, therefore, it is best that revenue courts should not be hurried in the disposal of these cases, and that so many cases being pending does not mean that the work is being neglected."

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Capitation-tax.

Remarks by the Deputy Commissioner, Akyab.

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The collection of this tax from opium-consumers, gamblers and Chittagonian coolies was very difficult. They have no fixed residence and they often claimed remission of the tax imposed on them on the score of poverty. In a large majority of cases these men were found to be able-bodied men capable of earning more than an ordinary cooly. In these cases the applications were rejected and they were made to pay up the tax at once or by instalments. Nine persons who refused payment were imprisoned and the example thus shown in different townships caused many other recalcitrant defaulters to pay up the tax.

Capitation tax—concluded.

The amount remitted amounted to Rs. 4,854, which was much less than in the previous two years. It will always be considerable owing to the temporary residents in the district.

Fishery Revenue

Remarks by the Deputy Commissioner, Pegu.

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Leased fisheries showed an increase of Rs. 12,393, while licenses for fishery implements fell by Rs. 2,535, leaving a net increase of Rs. 9,858. An increase in the number of licenses for *taingdaung-damins* implied a reduction of the area within which nets could be used, for each such license carried with it a prescriptive right to 1,000 feet of the creek above and below the obstruction where parties other than the license-holders were debarred from carrying on fishing operations. As the majority of the open fisheries in this district are shallow wet-weather streams, and as these *damins* are generally planted near the mouths of the same streams, only the higher reaches therefore are available for the netmen who as a matter of course have to use the smaller varieties of nets.

The number of *paik-damins* with license fees ranging from Rs. 20 to Rs. 40 used in the Pegu and Hlegu rivers in 1897-98 were reduced in number in the year under report as it was found that it did not pay to have too many of these nets being worked simultaneously.

The statement below will show the difference in the kinds and number of licenses issued during the years 1897-98 and 1898-99.

Year.	Fixed engines.		Nets.												Total fixed engines and nets.	
			Rs. 5 each.		*Rs. 10 each.*		*Rs. 15 each.*		*Rs. 20 each.*		*Rs. 30 each.*		*Rs. 40 each.*			
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1897-98 ...	228	3,973	446	2,230	89	890	83	1,245	20	400	29	870	19	760	914	10,368
1898-99 ...	260	3,148	468	2,340	84	840	51	765	11	220	4	120	10	400	888	7,833

The fall in the receipts from fixed engines, mostly *taingdaung-damins*, was due to the fact that in 1897-98 the fees for a license were Rs. 5 for the first 10 cubits width of stream and Rs 5 for every other 10 cubits or part of 10 cubits as compared with Rs. 5 for every 10 cubits width of stream and Rs. 8 for every cubit above the first ten in 1898-99. The latter schedule was fixed by Mr. Porter about the end of 1897 and brought into effect in 1898-99. Fixed engines have, however, been discouraged in 1899-1900 because of the damage done to watercourses and fields, and the result will be noted in the annual report for the coming year.

It is also suspected that fishermen defraud the Government by using nets requiring larger fees than those paid for by them when obtaining their licenses.

Coercive Processes.

Remarks by the Deputy Commissioner, Hanthawaddy.

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The number of persons paying land revenue against whose person or property processes issued was 944 and the number actually arrested 147. During the year application for realization of arrears of revenue of Rs. 41,957 was made, and of this amount Rs. 41,512 was collected and Rs. 445 was struck off as irrecoverable. Township Officers are instructed that applications for process should be in their offices within 20 days of the issue of the tax receipts to the thugyis, and the thugyis are instructed that they must apply for process for realization of the revenue which they have not been able to get at an early date. Hence the assistance of Courts was necessary. It was not a case of the cultivators and land-owners not being able to pay when the demand is made. It is that land-owners find it inconvenient to pay as they have not sold their paddy for one reason or another, such as that the market rate is low, or the paddy not yet ready for shipment. Another cause of delay is that some men have to go to the money-lenders to raise their revenue and the later they borrow the less interest they have to pay between the time of borrowing and the time of realizing their crop. Some people too are simply slack and lazy and do not worry about payment until they find that their land is to be sold by auction. The large number of processes is not due to inability to pay revenue, but to the fact that it pays to hand in the revenue as late as possible, and in order to prevent the date of payment falling within the next year we have simply to force the people to pay by processes. It is

Coercive Processes—concluded.

cheaper to pay process fees *plus* revenue at the end of March than to borrow the revenue demand *plus* chetty's interest in the middle of February, and the people realise this. However, though the number of processes is large, it is 584 less than last year.

Remarks by the Deputy Commissioner, Henzada.

The following comparative table shows the number of notices of demand and of coercive processes of all kinds issued during the last two years for the recovery of arrears of revenue :—

Head of revenue.	Number of notices issued.		Coercive processes.	
	1897-98.	1898-99.	1897-98.	1898-99.
Land revenue	205	457	298	175
Capitation-tax	136	185	73	116
Land rate in lieu of capitation-tax ...	53	62	...	21
Fishery revenue	11	83	8	88
Total ...	405	787	379	400

The arrears for which applications for recovery were made were Rs. 23,493 as compared with Rs. 3,065 in 1897-98.

The increase in the number of coercive processes has been due to the difficulty experienced towards the close of the year in getting in the revenue owing to the inferior crop, the fall in the price of paddy, and the losses sustained in consequence which affected all kinds of revenue. In not a single instance was it found necessary to sell the land of the defaulter. As a rule when their property was attached the defaulters (as often as not men in good circumstances) promptly paid up the arrears.

Loans made under the Agriculturists Loans Act and other Loans.

Remarks by the Deputy Commissioner, Bassein.

IT was remarked in last year's Revenue Report for this district that the people as a rule disliked applying for loans on account of the trouble involved in coming to Courts, executing bonds, &c.; but it was suggested that, if encouragement were given by Township Officers on tour, the cultivators would quickly realize the advantage of getting money on easy terms. An effort was made in January 1899 to ascertain whether there was really a deserving class that could be reached, and it may be stated here, although the remark trenches somewhat on next year's report, that anticipations were fully realized. Applications came in promptly and in great numbers and the allotment of Rs. 30,000 was soon exhausted. The issue of these loans and the recovery of instalments involve a very substantial amount of work which Township Officers have undertaken in the proper spirit. The loans were issued for the purchase of plough-cattle and seed grain.

Remarks by the Deputy Commissioner, Amherst.

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The expectation that there would be many applications for agricultural advances (*vide* last year's report) was not realized. The absence of any such applications is, I think, as was suggested in last year's report, principally due to ignorance on the part of agriculturists as to the terms on which loans are obtainable. In order that the very favourable terms now offered may be properly understood, notices giving briefly all necessary information are now being issued to all village headmen. The revised rules issued last November greatly facilitate matters, and there is little doubt that many applicants will come forward during the coming year.

To ensure a proper compliance with these rules, to avoid delay in the disposal of applications for advances, and to prevent intending applicants, being put to the inconvenience and expense of long journeys which may be rendered useless through the absence on tour of the Township Officer, special instructions are being issued.

Commission of taikthugyis and headmen and salaries of revenue surveyors.

Remarks by the Deputy Commissioner, Amherst.

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The remuneration given to headmen in some cases is very small, but in such cases the work of collection is proportionately light. In several cases the remuneration is inadequate,

Commission of taikthugyis and headmen and salaries of revenue surveyors—concld.

in that it is insufficient to make the post of headman sought after for what it is worth financially. The present state of affairs, however, cannot but compare favourably with that existing under the old régime, when the headmen had the same duties to perform and received no remuneration whatever.

If the present tendency to extend cultivation continues, and there is little doubt that it will, the question of inadequacy of commission will settle itself in time. In parts of the Ataran and Haungtharaw townships, where the villages are small and the land through liability to inundation or for similar reasons is not suitable for cultivation, the probabilities are that the area under cultivation will dwindle through the migration of cultivators to more favoured localities. In such cases it is clearly impossible to provide adequate remuneration for the headmen, but as their villages decrease in size they will themselves probably migrate with the rest. As the population of the district grows, these deserted tracts will again be brought under cultivation and new villages will spring up. Provided the orders prohibiting the formation of new villages, unless the number of houses exceeds a certain fixed minimum, are not allowed to fall into abeyance, it will not be difficult to arrange for suitable remuneration for the headmen of these new villages.

The revenue and territorial jurisdictions must coincide, and to alter the latter, in order to add to the remuneration of one headman at the expense of his neighbour, must inevitably create discontent. When such alterations of jurisdictions are necessary, they should, I think, be made at the time when the circle is broken up.

Security bonds.

Remarks by the Commissioner, Arakan.

Akyab.—It is possible that the difficulty in obtaining persons for the appointment of headmen who can furnish security arises to some extent from the over-minute subdivision of charges in parts of the district, owing to which the office of headman is not worth having. The Deputy Commissioner has been asked for a report on this point and to ascertain if it be possible, by judicious grouping of hamlets under section 2 (*c*) of the Lower Burma Village Act, to obtain units which, while still capable of supervision, will afford a commission on revenue collections which would make the post of headman attractive to a more substantial class of persons than is at present obtainable.

Remarks by the Deputy Commissioner, Henzada.

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The Township Officer, Maung Shwe Tha, the most careless Revenue Officer in the district, failed to verify the securities offered before acceptance, as required by the Financial Commissioner's Circular No. 3 of 1897. The result was that three sureties were personated when the bonds were registered. They were executed in the Myoôk's clerk's room, not in his presence.

General condition and demeanour of the people.

Remarks by the Deputy Commissioner, Akyab.

SEVERAL causes have operated to improve the condition of the people and the year has been a prosperous one. There have been no calamities of season such as cattle disease or epidemics, and the harvest has been abundant. This, combined with high prices, has of course increased wealth and general prosperity. There was a considerable reduction in violent crime owing to the break up of a gang of Chin dacoits in the Minbya township, and property may therefore be held to have been more secure. The laziness and improvidence of the Arakanese has been commented on frequently and is certainly abnormal. This is probably due to the extraordinary fertility of the soil, which is capable of supporting the resident population and the horde of coolies who immigrate to work for them and share their profits. It is an extremely uncommon occurrence to see an Arakanese doing any kind of manual labour, and this is the natural consequence of the disfavour with which Arakanese coolies are regarded by Arakanese employers of labour, who prefer to employ a Chittagonian to one of their own countrymen. The Chittagonians are slowly but surely eating their way into the district and must eventually obliterate the Arakanese, who are severely handicapped in the reproduction of their race through the large number of able men continually in jail. On the other hand, it is satisfactory to notice that some settlements of Burmans from Upper Burma have come into the district and established prosperous villages on the Lemro river.

Remarks by the Deputy Commissioner, Pegu.

THE condition of the people continued still to improve on that of 1897-98, more especially amongst the average cultivators. Money circulated freely—too freely, I imagine for the wel-

General condition and demeanour of the people—continued.

fare of the agricultural classes, who can scarce have put by anything sufficient to tide over a bad year. Drinking habits and recklessness in obtaining and spending money are on the increase, and the confidence begot by the good harvest of the last three successive years has caused a good many of the cultivators to become heedless of the danger of mortgaging lands. For the present, however, they have been able to incur and meet liabilities. Immigration into the northern portions of the district still continues from Tharrawaddy and Upper Burma, and it is about here that the greatest number of crimes in this district have occurred. Applications for lands came in with a rush and purchase of cattle was proceeded with in anticipation of the work of the coming harvest season. Large extensions of cultivation may be expected in the year 1899-1900. Agricultural advances are accepted by only the poorer class of cultivators, but even they have not been able to possess themselves of sufficient patience to wade through the tedious maze of red-tapism and have actually declined to take out loans after the order sanctioning the same had been passed.

The improvement in the condition of the agricultural population has naturally neglected itself on that of other classes. Money has been forthcoming for religious and public buildings. Substantial houses have sprung up in towns and villages. There is an air of prosperity and well-being wherever one turns, and if the fact that crimes of violence are at their lowest is to be taken as a criterion, then the people indeed are well off and contented.

Remarks by the Deputy Commissioner, Henzada.

THE condition of the people, especially of the agriculturists, during the year has been decidedly prosperous. Good prices were realized by the cultivators for the 1897-98 crop. The 1898-99 crop has not been so good; still the prices realized by the cultivators have been very fair. Less resort has been had by cultivators to the money-lenders, while many have been able to either pay off much of their old debts or to re-purchase their former holdings with which they had parted in less prosperous times. The only persons who have not shared in the general prosperity have been the paddy traders and speculators, who bought in anticipation of a rise similar to that which took place in the previous year.

Sure signs of the prosperity of the agricultural classes are the large number of new and substantial houses being built in nearly every village, the large sums spent in works of merit, the increased number of travellers (nearly 400, chiefly women, went from near Henzada to Ceylon this year on pilgrimage), and the numerous race-meetings and theatres supported by the people; while, paradoxical as it may appear, the large increase in the number of cattle thefts, showing the demand for cattle, is to a certain extent evidence of the condition of the people. Towards the close of the year, about the period of the new year, there were the usual silly rumours of the coming of the Mingun Prince among his numerous followers in this district, but these have since subsided. Previous to that, Burmese inoculators, with a view to disparaging vaccination and giving their languishing profession a stimulus, started the rumour that Government was sending round vaccinators with a poison which, when inserted by the vaccinators in the arm of their victim on pretence of vaccination, would cause death in four days. The vaccinators were in consequence shunned, and in one instance beaten and chased from a village, while the mere sight of a European was sufficient to cause a general *sauve qui peut* among the women, old and young, in many villages. To regain their influence some vaccinators were found to have combined with the inoculators and to have hunted in couples with them. In one instance of this nature the vaccinator is pending trial for extortion. Notices were sent round and villages visited frequently by officers with the object of dispelling these fears, which have since been allayed.

Remarks by the Deputy Commissioner, Toungoo.

IF we judge of the report as a whole, the result must, I think, be considered satisfactory. The early close of the rainy season caused some failure of crops, and general advancement in a measure was retarded by the district needs out-pacing the capabilities of the official staff.

The State income, however, derived from the district has developed both from land and water. Trade has advanced and is indicated by the erection of new steam-mills, more grain stores, competition for building sites and culturable land, and the new railway station at Pyinbôn. There have been no calamities, no epidemics, no serious disease either among the people or their cattle. Facilities of communication have been kept up and extended, giving free exit for the surplus supplies. Peace has kept time with prosperity. In the general development of the district greater facilities for earning a livelihood have been afforded to the increasing population.

There is much work still to be done, but progress has been maintained and the prospective horizon is propitious.

Remarks by the Deputy Commissioner, Thatôn.

THE season being the second good one in succession with a harvest almost equal to that of last year, the people are quiet and well contented. The absence of any large remissions

General condition and demeanour of the people—concluded.

and the prompt manner in which the revenue was collected goes far to show the general contentment and condition. There are still numbers who have suffered and lost lands through erosion of the sea in Kyaikto and Thatôn and are now sorely put to it to find suitable land to start again. Their dislike to being separated and allotted lands wherever available makes them somewhat difficult to deal with. Land in blocks sufficiently large to afford enough cultivation for a village of 40 or 50 houses at a time cannot now be found unless large drainage schemes are undertaken. In Kyaikto subdivision there are considerable areas of land which, if properly drained, would become culturable; but these schemes are mostly beyond the means of the ordinary cultivator, and, if ever undertaken, must be worked by us.

Comparatively poor land that could be drained without any great expense, exists, but as long as there is any hope of getting land that will yield larger returns, cultivators will not look at these. They may be driven to do so before long. Demand for land everywhere remains as great as in former years, and if the high proportion of reserved pastures to cultivation is taken into consideration together with the loss of land yearly by erosion of the sea and the amount of land that is lying fallow for want of draining, it is not difficult to imagine that the question of finding land is a serious one. I would strongly advocate that some steps be taken by Government to appoint either a special officer of the Public Works Department or that the Executive Engineer who resides at Kyaikto be ordered to inspect, plan, estimate and work out a certain number of the less expensive schemes for recovery of land. They could then be taken up and considered at any time when land is required and it is shown that its occupation is desirable.

PART II.

UPPER BURMA.

Rainfall and harvest.

Remarks by the Deputy Commissioner, Minbu.

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The rainfall of Minbu was slightly less and of Salin slightly more than in the preceding year. But the Subdivisional Officer, Salin, reports that although the fall was good in Salin town it was far from satisfactory in distribution and quantity elsewhere. The complaint of the district generally is that, although the rainfall was very satisfactory at the beginning, it failed completely in the later months. This will be seen from the following table, which shows the distribution of the rain over the several months of the season:—

Month.	Minbu.		Salin.	
	Number of rainy days.	Rainfall.	Number of rainy days.	Rainfall.
April	1	0·22	...	0·03
May	5	3·94	4	5·04
June	13	6·24	8	3·29
July	14	6·44	12	6·77
August	6	2·40	6	3·43
September	7	2·95	7	3·93
October	5	3·47	3	2·14
Total ...	51	25·66	40	24·63

The year commenced with the transplanting of the dry-weather paddy and the reaping of wheat, gram and island crops. Peas in some parts were destroyed by insects. These operations were over by the end of the first week in May. A fair quantity of rain fell in this month and by the middle of June the first dry-weather paddy was reported to be in ear. By this time the operations for the early sessamum harvest were in progress and the sowing of hill-side crops had commenced. Ploughing and sowing for the main paddy crop were started at the beginning of July and the other operations also continued. The transplanting of the main paddy crop went on till near the end of August by which time the reaping of the dry weather paddy in Ngape and Sedôktaya was finished.

So far the season was a fairly satisfactory one. The report from Salin states that local droughts had seriously injured the early sessamum crops in that subdivision, but otherwise the fairly heavy middle rains had raised hope of a good harvest. From August onwards, however, the latter rains were very meagre, and in October they ceased altogther. The result was a failure of sessamum and other *ya* crops which came to maturity in this and the following months. The Salin report states that jowar was an almost complete failure. In Kyabin and here, in other circles both of Minbu and of Salin subdivisions, reduction of *thathameda* had to be granted in consequence. Paddy and other later crops were also more or less injured.

Irrigated paddy suffered from the absence of the beneficial showers which are looked for after the middle of October and *taze* paddy from insufficient inundation by the river. Wheat also was damaged by the dryness of the soil into which it was put. The Subdivisional Officer, Salin, reports that in Sedôktaya township much land hitherto worked regularly was left fallow.

The reaping of *kaukyin* paddy was started by the 10th December and that of main paddy and jowar crops was completed by the end of January. On the whole the paddy in the irrigated tracts yielded fair crops while the *taze* crop was only a medium one. Neither of these crops seems to have come up to the level of 1897-98 when the good latter rains produced an excellent harvest The *ya* crops as has already been said were poor. They compare favourably enough however with those of 1897-98 when their growth was retarded by the continuance of the effects of the drought of 1896-97. There remain the riverine and island crops. As regards the former, owing to the failure of the late rain, much land cultivated with distinctly *kaing* crops, such as wheat in the previous year, was either sown with *ya* crops, such as chillies, jowar or sessamum this year or else left fallow. The reaping of these island crops was commenced in the first

Rainfall and harvest—continued.

week of March. The crops have been somewhat unequal but on the whole fair. In some islands tobacco has suffered greatly from the ravages of caterpillars. Some of the wheat has been much damaged by rust. Maize, gram, and peas have yielded fairly good crops, and also onions where they are grown. Chillies in some parts were very good, in other parts poor. They gave an excellent crop in Kyabin township, where jowar was such a failure. The island crops were about as good this year as in 1897-98.

Remarks by the Deputy Commissioner, Magwe.

RAINFALL throughout the district was not as good as in the previous year, except in Yenangyaung and Natmauk townships. In Magwe 27·74 inches were recorded as against 29·47. In Taungdwingyi 26·47 inches were recorded as against 33·61 in the previous year. In Yenangyaung the rainfall was 19·51, just about the same as in the year 1898, and in Natmauk the rainfall was 25·73 as against 20 90 inches in the previous year. Crops in Magwe, Yenangyaung and Natmauk were fairly good. In Taungdwingyi the Subdivisional Officer reports that the rainfall was below the average and was also very uneven. The rainfall, though the average, was timely and sufficient for the dry crops such as sessamum, *pyaung* &c., so that all over the Myingun township, where practically only such crops are cultivated, the crops were excellent. The crops were also good all over Myothit township with the exception of a few villages in the south. There is a good deal of paddy grown in Myothit, mostly dependent for water-supply upon the irigation works in the Yin, Sun and Palin *chaungs*. This year there has been plenty of water in these *chaungs*, particularly the Sun *chaung*, where the flood was so abnormally high and strong on one occasion as to sweep away the big Public Works Department bridge on the Myothit-Taungdwingyi road.

In Taungdwingyi townsip, however, the crops have not been very good. Paddy is the staple crop grown all over. In a good many villages practically no crops were obtained at all owing to their being insufficient water in the streams on which the cultivators depend for water-supply and the *thathameda* rates had to be reduced. The food-supply was sufficient throughout the district.

Remarks by the Deputy Commissioner, Mandalay.

THE recorded rainfall at the General Hospital, Mandalay, during the year 1898 was 23·77 inches as compared with 30·97 in the previous year and 31·29 in the penultimate year. Not only was the rainfall very much below the average of previous years, but it was actually very much less than that of the immediately preceding year and it will be seen from the comparative Table A how much the rainfall fell off in each subdivision of the district as compared with the previous year. In not one three-monthly period did the rainfall anywhere nearly approach that of last year, while in the concluding portion of the year more particularly was the decrease most marked. The middle rains were, however, fairly good and if it had not been for this the crops would have suffered very considerably more than they did. The rainfall in the Amarapura subdivision was as usual scanty and inadequate. Consequently the *kaukkyi* crop in that subdivision which depends almost entirely on rain was very poor. In the Madaya subdivision, although the rainfall was about the average, it was irregular, consequently the crops, though they did far better than in 1896, were not so good as in 1897. In Maymyo, although the rainfall was considerably below the average, it was evenly distributed and timely and the harvest was fair. After the 15th October practically no rain fell anywhere in the district and this failure of the late rains affected most injuriously the *kaukkyi* crop which had up till then bid fair to be above the average: neither in November nor in December was there a single shower, a most unusual occurrence.

The *mayin*, *kaing* and *kaukti* crops were generally good, particularly the *kaing*, as the river rose suitably, but although the *kaukkyi* in the Madaya and Singu townships was fair, in Madaya there being much irrigated land and in Singu the rainfall being usually considerably more than in other parts of the district, in the remainder of the district it was very poor indeed. Fodder was very scarce indeed, and drinking water too, in many villages in the Amarapura subdivision, owing to the premature ending of the rains.

Remarks by the Deputy Commissioner, Yamèthin.

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It will be seen that the rainfall was good on the whole. The year would indeed have been a bumper one, but for the early cessation of the rains. After about the middle of October hardly any rain fell, with the result that all the late sown paddy was a total failure and the early sown was not a full crop from want of ripening showers. Total failure was felt most severely in the Pyawbwè township, but it was felt also in Yindaw and in many parts of Yamèthin. Large areas in the north of the district were planted with paddy and the crop looked well up to the middle of November, after which it gradually declined and never came to ear at all. Partial failure was felt everywhere except in the irrigated tracts in the

Rainfall and harvest—concluded.

south of the district. In the north the Yamèthin and Kyauksè tanks did not fill till late in the season, and although there was plenty of water available, the crops below these tanks were very poor. This was said to be due partly to the nature of the soil which requires early planting and partly to a blight which fell on the young plants and gave them a bleached and stunted appearance. The early crops were however good throughout the district. It was very unfortunate that floods in August did great damage in the valley of the Sinthè river, in some places sweeping away the whole of the newly gathered crop of sessamum which is the main crop grown in this particular tract.

Public health.

Remarks by the Deputy Commissioner, Lower Chindwin.

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An outbreak of fever commenced in the Mintaingbin township in September and continued up to the end of December. The headmen's circles of Mintaingbin, Sinshin, Thayet, and Letpagan in the township were those principally affected. Seven villages—Mintaingbin, Obo, Magyigôn, Ngakhôn, Kyaukpya, Sinsalè and Einma—with a total population of 676, had 342 persons attacked, of whom 32 died.

Sinshin circle (Shinshin, Ngapyawdaw and Myenet), with a population of 918, was reported to have had 715 cases with 36 deaths. Thayet circle (Htadaw, Thebyegôn, Manegôn, Longôn, Magyigôn and Thayet) was reported to have had 270 cases with 27 deaths. The Township Officer informed me that over 250 deaths occurred between the commencement of the outbreak in September and its decline at the end of December.

Early in November the people became alarmed at the number of deaths, and a report of the outbreak was furnished to headquarters. Enquiry and examination of cases showed that the fever was purely malarial in epidemic form. The cases appeared to have been mostly intermittent in the various types of quotidian, tertian, quartan and mixed. Some cases appeared to have run a remittent course from the commencement, and the greater number of deaths were said to have occurred in these cases. The Civil Surgeon examined some men and women and several children who were suffering from the fever and others who were convalescent. Anæmia and enlargement more or less of the spleen were noted in several children. Adults on getting entirely free of the fever recovered health and strength rapidly. When the outbreak commenced in September the surroundings of the affected villages were damp and swampy with paddy-fields, and tracts of jungle undergrowth were drying up and decaying. The people (men, women and children) were largely employed working in their paddy and other fields by day, exposed to a hot sun; at night they were chilled with cold and damp for want of sufficient clothing and bedding. The Civil Surgeon cannot attribute the outbreak to any other cause than the formation locally of malarial faci of more than usual intensity this year, resulting from swamp and damp, hot sun and decaying vegetation acting on systems made susceptible by exposure, chills and discomfort. Deaths were no doubt due to low, unresisting vital powers in the subjects attacked, and want of suitable treatment and nutriment. (The form of food usually given to the fever-stricken Burman is rice-water.) They objected to quinine in powder on account of its bitter taste, and though the Township Officer had a stock on hand, comparatively few calls were made on him for supplies. They, however, crowded around the Hospital Assistant who was sent out there in November with 2,000 pills of quinine and cinchona febrifuge, and his stock was soon distributed as also that of the compounder at Palè. The relatives of the sick were advised to feed the sick with ground-rice gruel instead of rice-water.

Cattle.

Remarks by the Deputy Commissioner, Bhamo.

THE year was an unfortunate one in respect of cattle disease. In the Bhamo subdivision 23 villages were affected and 527 animals died. The Township Officer visited the villages and attempts at segregation were made, but without much success. The villages were so close together in many instances, and there was so much passing to and fro of animals between them, that the disease spread in spite of what could be done. The Veterinary Assistant did his best, but the treatment prescribed for rinderpest appeared to be almost valueless. Of 88 animals treated by the Veterinary Assistant, 63 died. Of 688 not treated only 464 died, a considerably lower percentage. The Veterinary Assistant has been fairly successful with ordinary injuries and complaints.

The rules for the segregation of diseased cattle were carried out with some success in the Shwegu subdivision. The 58 deaths that occurred were all in one village. The animals belonging to the village were sent away into the jungle and the disease so prevented from spreading.

The number of plough cattle in the district is not sufficient, but, as stated in last year's report, the number is increasing yearly as advances for the purchase of cattle have been freely given and the Shan-Burmans and Kachins are largely taking advantage of them and are turning their attention more to the cultivation of land than in previous years.

Process for collection of land revenue.

Remarks by the Deputy Commissioner, Katha.

THERE was a small increase in the total number of these, but a considerable decrease in the number of arrests made. Such as there were, were almost altogether due to fishery defaulters, the most recalcitrant and difficult to manage of any. Although the past year was, as has been explained, a good one for the lessees, they exhibited but little improvement in the matter of paying in their revenue dues, nothing but the imminent danger of arrest having any effect on several. The two defaulters imprisoned were, it is needless to add, of this class.

The increase in ordinary processes was not large and was necessary to secure prompt payment of the revenue. The great bulk of these processes were in Katha town, Wuntho being a bad second, and they were principally issued to natives of India. Were it not for the latter and the fishery lessees, the number of processes issued in this district would be exceedingly small. In the Banmauk subdivision, where these two classes practically do not occur, there was only one process issued, and in the Pinlebu township only five.

Remarks by the Deputy Commissioner, Lower Chindwin.

THE number of processes issued during the year was 123, consisting of 120 notices of demand and three warrants of attachment of property against 76 in the year before. The increase in the issue of coercive processes, namely 47, was chiefly due to the tax-payers belonging to Mônywa town and Salingyi village having recently adopted the plan of putting off payment of the revenue until processes were issued. They knew that Assistant Collectors of the second class have no power of issuing warrants of attachment, nor the power of issuing warrants for the arrest of persons who were about to leave their jurisdiction with the intention of evading payment of the tax in question. I do not think they will try this on again as it cost them more than they were bound to pay as the tax.

Remarks by the Deputy Commissioner, Meiktila.

FOUR HUNDRED AND ONE processes were issued during the year against 40 in the previous year; most of them were for attachment of moveable property. Fourteen warrants of arrest were issued against 29 in the previous year. No defaulter was imprisoned. In four cases moveable property was sold against one in the previous year. The increased number of processes were issued as there was difficulty in getting in *thathameda* revenue consequent upon the loss of the people which was caused by the destruction of crops for want of late rains. Owing to the unsatisfactory state of the rains in the district, I find it necessary to submit that steps may be taken to postpone the date for submission of proposed rates till the end of November every year.

This remark will apply not only to this district, but also to others in the dry zone. This is quite necessary to enable District Officers to make a better estimate of the probable outturn calculated on the condition of crops in November and to submit more accurate rates for each village. This will, no doubt, lessen the applications for remissions and prevent delay in collection of revenue and relieve the office of much work which has fallen upon the establishment.

The experience which I have gained this year is sufficient to convince me that in the long run it is easier and better to settle the rates once for all upon a sound footing, than to subsequently ask for reduction of rates and to grant large remissions.

State Lands.

Remarks by the Deputy Commissioner, Myitkyina.

IN last year's report it was stated that no revenue had been collected on account of State lands and an explanation of this was called for. I reported that the difficulty arose in distinguishing between State and non-State lands. In 1896 a declaration had been made under section 24 (*1*) of the Upper Burma Land and Revenue Regulation with reference to practically the whole of the Shan-Burman paddy cultivation in the district. As a natural result, there were over 1,400 objections to this declaration, and this was such a formidable array that no Deputy Commissioner cared to tackle it, especially as there was no record whatever of the information on which the declaration was originally made, and he would have to commence the inquiries with nothing to show on what the claims of the State were based. During a tour round Lake Indawgyi in February last I made inquiries into the tenure of land in that region, from which, I think, the tenures in other parts of the district differ but slightly, and the following extracts from my diary give an idea of the difficulty of distinguishing State from non-State land:—

Before Hawsaing's rebellion the number of houses in this *kayaing* (Lake Indawgyi), which was then divided into four *kayaings*, was about three to four thousand—the latter probably nearer the mark. Hawsaing's devastations reduced the number to about 150, the people having fled to Mohnyin, Wuntho, Chindwin, Khampti and elsewhere. A large extent of paddy-land had, of course, been abandoned. There was no increase to the population until after the annexation, but now there are some 660 houses in the *kayaing* and there has been a proportionate increase in the cultivation as the people have no other means of liveli-

State lands—continued.

hood. It is therefore pretty safe to presume that a great deal of the land now under cultivation is State land under section 23 (*c*) of the Upper Burma Land and Revenue Regulation. But a great deal of it is not State land, for besides the 50 householders who did not abandon their lands, there are many who can claim to have returned to their own or their ancestors' lands within two years of the passing of the Regulation, as there was a rapid increase to the population during the two or three years after the annexation.

(2) There is no custom of renting or mortgaging lands in either of these villages. It appears that when a landholder dies and his heirs cannot continue the cultivation, any other resident of the village can do so without payment. It would seem from this that the lands are considered the property of the village in general, but it is stated that the heirs of the former occupier have a voice in the disposal of the land and can claim to re-occupy it if they are subsequently able to cultivate. The entire absence of land disputes or litigation in these parts makes it improbable that this right, if it exists, is often exercised. The long and short of the matter appears to me to be that, as there is a much greater extent of easily culturable land than the people can occupy, few if any families have held the same land from generation to generation; that they have cultivated certain fields for a few seasons and then moved elsewhere in hopes of a better crop; or if they have, for any reason, abandoned their fields, have been content to see them taken up by others.

Under these circumstances I think the extent of non-State land must be very small, and I do not think it is worth while to distinguish it from State land, but that it will be best, when a land-tax is imposed, to assess all land alike.

Remarks by the Deputy Commissioner, Shwebo.

ORDERS of far-reaching importance were issued during the year by my predecessor, having in view the declaration of all lands technically included under the headings (*d*) and (*e*) of section 23 of the Revenue Regulation as State. Hitherto fresh clearings and extensions of *bobabaing* holdings have been made without any attempt on the part of Government to prevent the lands from passing into the hands of private individuals. Presumably the orders conveyed under Financial Commissioner's Circular No. 3 of 1895 were considered to be the authority under which previous Deputy Commissioners have abstained from taking any action. On a representation being made, the orders of Mr. Hartnoll have been approved and measures have been taken for their enforcement. Executive instructions have been issued to Subdivisional and Township Officers, requesting them to submit a list of all lands observed by them on tour which appear to have been recently brought under cultivation; thugyis, too, have been directed to inform Township Officers of the existence of all lands of this description and have been warned that failure to do so will entail punishment. With regard, too, to the meaning of the word "abandoned" in section 23 (*e*) of the Revenue Regulation, various interpretations have been given by successive Deputy Commissioners. The whole of the Pintha *myothugyiship* was declared State, while it was within the boundaries of the Katha district. In the year 1894 it was held by Mr. Shaw that, though lands might not have been worked for some five or six years, and the claimants had been absent from their villages during this period, yet, as there was no intention of permanent abandonment, the claim of the State should not be upheld. Hundreds of persons thus were enabled to retain lands as *bobabaing*. In consequence of the order above referred to, many claims were advanced to lands by persons who arrived in Pintha subsequent to the departure of Mr. Shaw from the district. So far as I can ascertain, none of such claims has yet been settled, though the matter has now been taken in hand. Whether Mr. Shaw was right in principle I do not presume to express an opinion, but there can be little doubt that the necessarily irresponsible nature of the evidence submitted prompted many an exaggerated or even altogether bogus claim. An interesting commentary has just been furnished in some *bobabaing* cases from Myedu township. At least two men swore that certain abandoned land had been in their ancestors' possession from time immemorial. They were corroborated by the most respectable *lugyis* of the village. The Subdivisional Officer held that the lands had been worked for at least four or five years, that they were originally *bobabaing*, and that the abandonment was only temporary. The statements made by these same two men before the Township Officer, Myedu, and myself in 1893 are before me, in which they both swore that they had no *bobabaing* lands whatever in the vicinity.

Remarks by the Deputy Commissioner, Upper Chindwin.

THE subjoined table shows the rent of State lands as compared with the previous year:—

Year.	Demand.	Collections.	Remissions.	Outstandings.
1897-98	76,413	74,564	737	1,112
1898-99	60,547	59,740	184	623

State lands—concluded.

The very large decrease is due to several causes,—(1) In the previous year the market rates on which were fixed the demand for the year were those current at the township headquarters for each township. This assessment fell very hardly on the villages far in the interior, who were sometimes assessed at Rs. 70 per 100 baskets when they could not get more than Rs. 25. During the present year the rents in each village were calculated on the prices current in the village, and consequently there has been a very large decrease. (2) In addition to this, there has been a tendency to decrease owing to the grant of *thu-gyisa* lands, an inferior crop, and a fall in prices everywhere. Decreases under these heads are, however, I think, very nearly covered by the increase in area cropped and by closer checking, so that practically the whole decrease is due to the assessment on village rates instead of on township rates.

Remarks by the Deputy Commissioner, Kyaukse.

IN February-March 1898 Captain Obbard (then on special duty in this district) declared 25,437·24 acres of land in 42 *kwins* of Dayegyaung dry tract to be State land. The time for appealing against these declarations has now expired. Only 19 claims have been presented, the area claimed being slightly over 2,000 acres. I propose to dispose of these claims in June and July. In some of them preliminary enquiries have already been held by the Subdivisional Officer, Myittha. The claims would probably have been much more numerous, but for the heavy fall in the market price of chilles, which form the staple product of the tract in question.

Fisheries.

Remarks by the Deputy Commissioner, Sagaing.

IN the year under report the number of fisheries in the district was the same as in the previous year. The total demand under this head during the year amounted to Rs. 46,105 as compared with Rs. 41,368 in 1897-98.

Prices ruled low during the latter year, a number of lessees having in 1896-97 been brought more or less to grief by speculative biddings. The caution that characterized the 1897-98 biddings was not, however, apparent during 1898-99. The Irrawaddy, unlike the Chindwin, did not rise to the height anticipated and a few of the lessees suffered, though only one was really hard hit. This man, the lessee of the *In*, obtained a remission of Rs. 379. Several applications from other short-sighted purchasers were received during the year, but in no other case was it shown that the circumstances were such as to justify remissions. That lessees on the whole have not suffered during the year is amply proved by the large number of applications that were received from existing workers towards the close of 1898-99 for leases for two, three, and even five years of their fisheries at rates the same as or higher than the present rates. Steps were taken during the year to arrange in communication with the Pakôkku authorities for the impartial administration of a number of fisheries in the bed of the creek which forms the boundary between the Sagaing and the Pakôkku districts, and which, though lying as much in the former as in the latter district, have been hitherto all sold by the Pakôkku revenue officials. The fisheries were disposed of and the revenue was collected in the same way as in the previous year.

No difficulty was experienced in collecting the fishery revenue. The balance outstanding at the close of the year (Rs. 1,273) has since been realized.

Remarks by the Deputy Commissioner, Myingyan.

THE revenue derived from fisheries decreased from Rs. 12,530 in 1897-98 to Rs. 9,980 in 1898-99.

The large decrease is chiefly due to the following two causes:—

First.—The gradual silting up of the fisheries by the inundation of the Irrawaddy river making them shallow and unfit for use as fisheries.

Second.—In the previous year there was keen competition amongst bidders and the fisheries were sold for high figures, but eventually most of the lessees lost by their ventures and remissions up to Rs. 625 had to be made owing to the scarcity of water in the fisheries. When the fisheries were sold for the year of report, the lessees, remembering their loss of the previous year, would not offer large prices.

The fishery revenue is paid direct into the treasury by lessees, and the whole demand amounting to Rs. 9,980 was collected in full during the year.

Irrigation.

Remarks by the Commissioner, Minbu Division.

Minbu.—The energy of the Deputy Commissioner, Major Johnson, has in no matter been more conspicuously displayed than in the matter of irrigation. Earlier in the report

Irrigation—continued.

he complains that it has been a thankless and unacknowledged task. As far as landholders and cultivators are concerned, at any rate, he is wrong, and this after all is the main point. There can be no doubt that the improvement in the irrigation works in the Minbu district, and the success which has attended them, is due to the excellent management of Major Johnson and of his able Assistant Maung Tha Dun Aung. There has hardly been a complaint, and this alone is a significant fact. It has added unnecesarily to his work and the relief afforded by the Irrigation Department taking over the management of the Man and Salin canal systems will make a considerable difference in his work. Since the close of the year, on 6th May an abnormal and unprecedented rainfall of over 8 inches in 24 hours caused a flood which breached the main weirs at Aingma. The Deputy Commissioner proceeded at once to the spot accompained by the Superintending Engineer, Mr. Benton, and Maung Tha Dun Aung, and it is hoped that the breach may be repaired before the rains really set in. The Superintending Engineer says that no weir so constructed, and no ordinary weirs however constructed, could have stood such a flood. There was about 12 feet of water over the top of the weir flowing at 17 feet a second.

The same flood caused considerable damage to cattle and loss of about 12 lives of women and children lower down at Sagu. Maung Tha Dun Aung, who had retired, was brought down to assist in the repairs, because no other man could have collected the necessary labour in so short a time.

Remarks by the Deputy Commissioner, Minbu.

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The Man and Salin systems were as before maintained by the Deputy Commissioner, assisted by the Irrigation Supervisor Maung Tha Dun Aung. The accounts of these canal systems were maintained as Excluded Local Funds. They were happily closed at the end of the year of report, when the management of the two systems was transferred to the Irrigation Branch, Public Works Department, and the district made a subdivision of the Irrigation circle, independent of the Executive Engineer, Minbu. The receipts from and expenditure on the two systems was as follows :—

System.	Closing balance at end of March.	Collections during 1898-99.	Total.	Expenditure during year.	Balance at close of 1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salin, 1897-98 ...	...	41,704	41,704	38,251	3,453
Salin, 1898-99 ...	3,453	86,159	89,612	48,226	41,386
Man, 1897-98 ...	...	45,884	45,884	22,611	23,273
Man, 1898-99 ...	23,273	35,223	58,496	34,202	24,294

As the subject is no longer of any administrative interest, no reasons for increase or decrease in receipts and expenditure need be given. Besides the minor works, the important works on which money was spent during the year were as follows :—

Man System.

	Rs.
Widening and strengthening main weir	12,500
New escape at Myaungu on main canal	3,438
Widening Shwemyaung	2,500
Raising banks, Talingmyaung	2,500

Salin System

Construction of five masonry sluices with gates complete ...	2,550
One thousand running feet brick wall to protect cutting at Myaungmadaw canal.	3,704
Construction of a bungalow and outhouses at Ngamyethna ...	1,560
Raising the boundaries of portion of Wethigan tank	2,000
Feeder to channel from Myaungmadaw to Mingale	1,124
Repairs to Paungsè weir	1,000

The cost of establishment was Rs. 39,360 as against Rs. 33,535 in the previous year. It is difficult to give the area under cultivation. It was probably the same as in the previous year, as a large area was thrown out of cultivation owing to erosion and counterbalanced the increase at the lower ends of the canals. The outturn of paddy was about the same too, being 861,916 baskets in the Salin tract and 1,125,750 baskets in the Man irrigated tract.

The water-rate was the same as in the previous year, excepting that in the Linzin-Leywa canal (Salin) a one-eighth rate per acre was demanded. There were no complaints about the distribution of water.

Irrigation—continued.

Remarks by the Deputy Commissioner, Shwebo.

THE total demand of this revenue rose from Rs. 19,894 in 1897-98 to Rs. 29,982 in 1898-99, showing a considerable increase of Rs. 10,088 or 50·71 per cent. The increase may be ascribed to the following causes: (1) A larger area was irrigated this year as plenty of rain fell in the month of *Tawthalin* (the latter part of August and September). Lands irrigated by the Kadu, Hladaw, Yinba and Kywèzin tanks, from which no revenue at all was derived in the year 1898-99, alone paid revenue to the sum of Rs. 7,000. The increase of revenue was also largely shared by the irrigation works in the Shwebo, Chaukywa, Myedu and Mayagan townships. The total area of non-State land irrigated during the year was 19,959·79 acres against 12,605·19 acres in 1897-98. (2) The assessment of water-rate has been more successfully managed this year. The procedure followed in assessing non-State lands to water-rate this year is fully described by the instructions issued by my predecessor, which run as follows:—

"Whereas last year there were constant disputes as to whether cultivators had water and so were liable to water-rate or not, to save confusion and dispute this year the following order is passed. * * * There are, firstly, large tracts of land within certain limits that are said to receive water all together, and secondly, holdings scattered about that receive water here and there. With regard to large tracts of land that receive water all together, the officer in charge of the work should go round and fix the boundaries within which lands have received water, and then put up a notice in each village in the vicinity of such tract stating that all lands within the boundaries fixed will be assessed to water-rate, and that those who wish to object should do so within 15 days. He should on a duplicate notice take the receipt of the thugyis and *gaungs* of the villages that he put the notice up on a certain date. He will send the duplicate notice to the Township Officer, who will keep it carefully. The Township Officer every 15 days will send copies of the notices he receives through the Subdivisional Officer to me.

Secondly, as regards holdings scattered about that receive water here and there, the following procedure will be observed:—

"Whenever a cultivator receives water that comes from a Government tank, canal or other work, the officer in charge of the work, whether *kandaing*, or whatever he may be called, shall at once serve on the cultivator a notice, stating that his lands, specifying the name and area of the lands, have had water, and that he will be assessed to water-rate, and that, if he wishes to, he should object to the Township Officer within 15 days after receipt of the notice. The notice will be served in duplicate, and the cultivator to whom notice is given, should sign the duplicate, giving the date of service in token of acknowledgment of the notice in the presence of two witnesses. On the receipt of objections that relate to the first class of land where large tracts receive water at the same time, as well as to the second class where holdings scattered about receive water, the Township Officer will at once visit the locality and pass orders on the application, allowing it or rejecting it. If the application to the exempted payment of water-rate is rejected, the applicant has the right of appeal to me

"The Subdivisional Officer, if he desires, can receive objections, passing orders himself or sending them to the Township Officer for disposal. All such notices will be entered in a register to be kept by the officer in charge of the work. The register should have the following columns:—

(1) Name of cultivator.
(2) Name of land.
(3) Name of *kwin*.
(4) Name of *ywathugyiship*.
(5) Quantity of land.
(6) Date of service of notice.

"Every 15 days the officer in charge of the work will forward the duplicate notices to the Myoôk, who will keep them carefully, and send a list to you, to be sent to me, showing the same particulars as are in the register kept by the officer in charge of the work. Officers in charge of irrigation works must carefully go round their charges often and see that all those who receive water, surreptitiously or otherwise, are given notices. They will further keep diaries in book form, showing when tanks or canals receive supplies, the number of feet the water rises to, and also the quantity let out, with dates. Applications for water must be at once attended to, and particulars of such applications must be entered in a register kept by the officer in charge of the work, the original applications being sent once every 15 days to the Myoôk, who will keep them carefully, sending a list to you, to be sent to me, showing the same particulars as are in the register of the officer in charge of the work. The register of applications kept by the officer in charge of the work will contain the following particulars:—

(1) Name of cultivator.
(2) Name of land.
(3) Name of *kwin*.

Irrigation—continued.

(4) Name of *ywathugyiship*.
(5) Quantity of land.
(6) Date of receipt of application.
(7) Whether water given or not.
(8) Acknowledgment by applicant of receipt of water.

"The Myoôks and Subdivisional Officers should check the lists of notices and applications as much as they can.

"My order of the 14th May 1897, that every Subdivisional Officer and Township Officer and Inspector of Land Records shall keep an irrigation memorandum book, in which they will record rough notes when on tour in irrigated tracts as to water-supply and condition of crops, will remain in force.

"As regards the assessment, the present orders will remain in force. They are as follows: The assessors will, at the time of visiting lands to be assessed, carry with them blank or ruled books (of ordinary cheque-book shape), divided through the centre in bifoil form, and will enter on this the village, *kwin*, holding, name of tenant, area, and classification of crops (whether first, second, third, or fourth class). The right-hand half will be torn off and given to the cultivator of the holding; the counterfoil retained. If the assessee is then not satisfied with the classification, he can at once petition the Township Officer or Subdivisional Officer, producing his counterfoil, who should without delay pass orders on his petition."

Remarks by the Deputy Commissioner, Kyauksè.

A STATEMENT, kindly furnished by the Executive Engineer, Eastern Irrigation Division, is attached to this report, showing the expenditure on irrigation works during the year.

The expenditure on original works was Rs. 2,28,233 and was greater than in any previous year. The more important works on the Zawgyi system were the remodelling of the Nwadet canal (middle section) and the Kunzè and Thindwè canals, the remodelling of the Nwadet and Thindwè weirs and building of head regulators for these two canals and for the important Kadu distributary on the Nwadet, and the reclamation of the Thindaung swamp. All the Zawgyi weirs except the Ngapyaung have now been rendered thoroughly efficient. A considerable increase of revenue may be expected during the current year from the areas irrigated by the Nwadet-Kunzè and the Thindwè, but in the case of the Nwadet-Kunzè canal the full benefit of the works will not be reaped until the remodelling of the remainder of the Nwadet is complete and water can be let down during the *kaukyin* season. The Thindaung swamp project is nearing completion and applications have been received for leases in respect of 1,925 acres. The whole of the land will doubtless be taken up soon after a beginning has been made with the cultivation. An abortive project for irrigating the reclaimed area from the Minyè canal has been half carried out, but it has now been made clear that the greater part of this land can be more conveniently irrigated from the Thindwè. The swamp is covered only with reed jungle, and exemption from rent will probably not be given to cultivators, in any case for longer than two years.

On the Panlaung system the chief works of the year were the remodelling of the Kinda and Nathlwè weirs and the construction of masonry head regulators for the Nathlwe and Ngalainzin canals. Some progress was also made with the Daing canal project, but the difficulty of procuring labour recurred and the work was not completed. It appears inadmissible to impress labour for this work under the irrigation rules as the canal is practically a new one and as yet has no "*yethauk*" or irrigation area of its own. People belonging to other "*yethauk*" object to work at the Daing, and as the tract is unhealthy and sparsely populated and the work hard, imported labour has to be highly paid. I am glad to hear that notwithstanding these drawbacks the Irrigation Officers have succeeded in almost completing the work by the ordinary contract system. It may be remarked that, with the exception of the Daing project and the reclamation of the Thindaung swamp all the works on which such large expenditure was incurred during the past year are not original works strictly so called, but are renovations and improvements carried out on head works and canals fashioned in Burmese times. The renovation of the weirs and regulators does not increase the area commanded by the canals, but ensures a regular supply of water, limited only by the capacity of the river and renders it unnecessary to incur heavy expenditure on repairs every year. The remodelling of the canals increases the area commanded and economizes the supply of water.

On repairs and maintenance sums aggregating Rs. 84,763 were expended as against Rs 88,215 in 1897-98. This sum includes not only the maintenance of the weirs, regulators, channels and embankments of the main canals, but the conservancy also of the Schedule A distributaries, of which there were 44 in the year of report. As already mentioned, the supply of water in several of the canals was interrupted during the latter part of the dry weather owing to the various works of improvement and renovation, for the execution of which it was necessary to exclude water from the canals. In the early part of the rainy

Irrigation—continued.

season, when the canals were opened, the supply of water in the rivers was abnormally low. Later, in August and September, the supply was excessive and heavy floods occurred. On the whole, therefore, the *kaukyin* crop was not a success and the *kaukgyi* crop suffered severely from floods. The work of unsilting Schedule B distributaries was again carried out in the manner described last year and in previous years (*vide* page 22, Extracts appended to Revenue Report for 1897-98). The unsilting has been thoroughly inspected by the Township and Subdivisional Officers and by myself, and I am satisfied that it has been properly done. The number of Schedule B distributaries unsilted in each township is as follows:—

Singaing	...	...	...	...	174
Kyauksè	...	...	...	...	218
Myittha	...	...	...	...	150
Dayegaung	...	...	...	...	154
			Total	...	696

In former Revenue Reports of this district great stress has been laid on the importance of supervising the "unsilting" of B list distributaries. The energy devoted to this subject in the past few months has not been less, I think, than in former seasons. But it appears to me that there is some room for doubt whether a great part of this energy is not misapplied. Distributaries may be divided into three classes—

(1) Schedule A distributaries—long and important channels which are in the charge of the Irrigation Officers and for unsilting which payment is made at ordinary rates

(2) Schedule B distributaries, namely, distributaries of only moderate length which are reported in December by thugyis to require unsilting and which are subsequently unsilted by village labour (unpaid) under the direction of thugyis and pressure from Township Officers and Subdivisional Officers.

(3) Lesser distributaries or watercourses which Government does not concern itself about.

But in Burmese times the ruling authorities did not concern themselves with (2) any more than with (3). It was left to the cultivators themselves to make their own arrangements for unsilting both. The Government attended only to the really important distributaries, *i.e.*, those such are now included in Schedule A.

These latter were done by unpaid labour of all the neighbouring villages, and it was partly in consideration of the liability to furnish labour free for the large distributaries, as well as in consideration of the same liability with respect to the main canals and weirs, that *thathameda* was levied at a reduced rate. It was not in respect of the minor distributaries that the reduction or any part of it was allowed. But now the Government pays cash for work on the canals and weirs and on the A list distributaries, and the only return required for the reduction of the *thathameda* rate is the unsilting of the minor distributaries which the Burmese Government left to the cultivators to do or not as they pleased. In this I understand that the Burmese Government were only acting on the same lines as the British Government in the Punjab, where it is said to be left entirely to the cultivators to conserve the minor channels or not as they please. It seems about as reasonable to insist on the unsilting of these minor channels, and to pay for the unsilting, as it would be to insist on the cultivators manuring and ploughing their lands and paying them for these operations. The sum foregone by Government during the past year, as already stated in paragraph XII, was about Rs. 80,000, nearly as much as the total expenditure on repairs of the main canals and weirs and the A list distributaries. I have made pretty full enquiry in this matter, and the conclusion I have come to is that it would be much better to let the unsilting of the B list channels to the cultivators to do in their own way and at their own time. I see no reason to doubt that it would be as efficiently done as it is under the present hustling system. The amount of actual unsilting to be done is generally very small, and it can be determined only in two ways—

(*a*) by taking levels;

(*b*) by experience of last year's irrigation season, *i.e.*, did the water reach the tail end of the distributary or not?

The Civil Officers cannot do (*a*), and it is only the cultivators themselves who have the experience mentioned in (*b*). Accordingly a Civil Officer rushing round the country and telling the people that this canal and that are not properly unsilted is in a false position. He has no knowledge on which to base any criticism of the work. In point of fact the inspecting officers have, in most cases, confined themselves to insisting on the trimming down of the unsightly silt banks. This trimming of the banks makes next year's work rather easier if much silt deposits, but I cannot endorse Captain Strickland's remarks about the "excellent net-work of useful bridle-paths." The distributaries are generally so crooked that they are out of the question as bridle-paths.

I do not recommend that the *thathameda* should be raised again to Rs. 10. The people are still liable to impressment for labour on the main canals and weirs, though the work is

Irrigation—concluded.

paid for. One result of adopting a *laisser faire* policy as regards the minor distributaries might be that the Public Works Department contractors would have much less difficulty in getting and retaining a full supply of labour for the large irrigation works. It has been a constant source of complaint that the labour gangs were disorganized during February, March and April by the action of the village headmen in recalling their villagers (under pressure from Township Officers) to unsilt (generally to level down the banks of) B list distributaries.

The consequence was that all the heavy contracts at Nwadet, Thindwè, Ngalaingyin and Nathlwè fell through, and the works of vital importance at these places had to be rushed through at high speed in May by means of impressed labour. At one period in the month of May no less than 2,500 villagers were employed under the *corvèe* system at these various works. I consider this a most undesirable state of affairs. Most of the labourers are forced to leave their homes many miles away; they have to suspend all preparations for the coming agricultural season until their return. Such a system is foreign to British methods and is likely in time to breed discontent. Village elders purchase exemption from the *corvèe* by employing substitutes at higher wages than those paid at the works. It is apparently the intention of the rules that the impressment of labour should be confined to occasions of real danger to existing works and should not be resorted to in the case of ordinary works of construction and maintenance. But as long as nearly all the available labour is employed on B list "unsilting" in February to May, important works of construction and maintenance will suffer delay and will have to be completed, as they were this year, by impressed labour in order to be in time for the *kaukgyi* season. In fact they become "emergent works" by force of circumstances, though they might easily be carried out by the ordinary contract system if the labour market were left unfettered.

Remarks by the Deputy Commissioner, Yamèthin.

THE demand for water rate rose from Rs. 17,912 in 1897-98 to Rs. 46,124 in the year of report, but on the other hand remissions rose from Rs. 136 to Rs. 8,701. To look at the table one might suppose that there was a plentiful supply of water in 1897-98, but the true explanation is that in 1897-98 cropped areas alone were assessed, whereas in the year of report planted areas were assessed, and, as many of these failed, heavy remissions had to be granted. The change was made by me after reading the Resolution on the Revenue Administration Report for the year 1896-97. The matter has since been authoritatively settled, and in future only those areas on which crops are successful will be assessed. The collections of water-rate are, however, more than double those of the previous year. This is, of course, due to a larger area having been irrigated, but it is also to some small extent due to the *kandaings* claiming to have given water further away than usual. I think the demarcation of irrigable areas is a matter that should be taken up and settled by the Settlement Officer. Boundary posts should be put up and *kandaings* should not be permitted to assess water-rate on any land outside of these boundaries. The whole of the water-rate was collected within the year notwithstanding the fact that 1,843 remission cases had to be dealt with.

Remarks by the Deputy Commissioner, Myingyan.

* * * * *

The irrigation dam of sand which was thrown up by the villagers of Ywatha-Pônywa and its neighbourhood in 1897-98 across the Pyaungbya *chaung*, an account of which was given in my last report, successfully withstood the great rush of rain water during the year of report. The surrounding country was flooded with the water kept captive by this dam and a bumper harvest of paddy was obtained. This year the dam will be restrengthened by the villagers, and the catchment area and distributing channels which have become silted will be deepened. This spirit of self-help amongst these villagers deserves commendation.

Miscellaneous revenue.

Remarks by the Deputy Commissioner, Pakôkku.

THE oil-well industry at Yenangyat is growing fast and there are signs of vast extension in the near future. The yearly revenue from this source since the wells were first worked by machinery is shown below:—

Years.	Rs.
1892-93	6,316
1893-94	5,548
1894-95	4,707
1895-96	12,352
1896-97	25,072
1897-98	51,429
1898-99	88,231

The Burma Oil Company produced over 6½ millions of gallons during the year and the Burma Petroleum Producing Company over ¼ of a million. The royalty paid is Rs. 12,500 per million gallons

The outturn of the Burma Oil Company came entirely from the square mile which includes Block No. 9 and the State reserve. That of the Burma Petroleum Producing

Miscellaneous revenue—concluded.

Company came from Block No. 8. Oil has been found in Block No. 7 (Burma Oil Company), but its working has been deferred. The Minbu Oil Company have also struck oil in Block No. 10. All these companies are working hard. The remaining lessee, the Hlethin Atwinwun (No. 12), has as yet done nothing. Of the other blocks, Nos. 1 to 7 and 11 are held by the Burma Oil Company; Nos. 13 to 20 have not yet been leased to any one. During the year the Burma Petroleum Producing Company obtained a lease of four new blocks, each measuring half a square mile, behind Blocks 6 to 9. These have been called Nos. 6A, 7A, 8A and 9A. The Minbu Oil Company have given up their Block No. 21 and obtained in exchange a square mile to the west of Block No. 10. Applications have been made by the Burma Oil Company for Nos. 12 to 20 and D, E, F, and G, with ten square miles, to the west of Blocks 11 to 20 and by the Minbu Oil Company for six unsurveyed blocks to the north-west of the field. If these applications are granted and the conditions fulfiled by the lessees, there will be something like 42 square miles being actually worked in the next few years. The oil-fields were inspected by both Captain Perkins and myself during the year and several difficult questions are approaching settlement. It will, I think, soon be necessary to appoint a resident officer, and at my next inspection I propose to demarcate out a site for a Government station before all the suitable land is taken up. An inspection bungalow has been sanctioned and I have asked the Executive Engineer to undertake the making of a road to connect the fields with Pakôkku.

The revenue from "*twinzas*" (private well-owners) remains about the same.

Remarks by the Deputy Commissioner, Myitkyina.

* * * * *

The decrease in miscellaneous revenue amounts to Rs. 7,489. The main source of revenue in this class is that derived from the sale of the license for collection of royalty on jade and amber. In 1897-98 the sum credited under this head was Rs. 57,200, while in 1898-99 the amount realized was Rs. 49,150, a decrease of Rs. 8,050. The reason of this is that in October last the license for 1899 was sold for one year only, while the previous license had been for three years. As the time for expiry of the license approaches, the licensee is completely in the power of traders as to the prices at which he values their jade for the purpose of assessing the 33⅓ per cent. royalty he is entitled to take. If he fixes a price higher than they care to agree to, they say they will wait until the license has expired and then come to terms with the next licensee. Unless he cares to lose the whole of the royalty on the stones in question, he has to let them go cheaply. This occurring once a year instead of once in three years, naturally reduces the value of the license. The former licensee also reported that the quantity and value of jade which passes through his hands is decreasing owing to traders smuggling the stone into China by routes other than those prescribed. We are entirely dependent on the licensee's returns for information as to the state of the jade-stone trade through Burma, and the figures he gave for the last two years were as follows:—

Year.	Jade.		Amber.	
	Quantity.	Value.	Quantity.	Value.
	Viss.	Rs.	Viss.	Rs.
1897-98	65,592	79,898	1,304	7,110
1898-99	59,042	2,16,763	3,007	13,695

I do not believe jade is smuggled into China and thence to Bhamo, in order to avoid paying royalty, to any great extent. The stone is too bulky and awkward a load for transport animals to allow of anything to be gained by taking it by the circuitous and rough paths by which it must go in order to avoid revenue stations. Nor do I think that any appreciable quantity is smuggled past revenue stations. Until the last license expired the services of a Forest Ranger were at the disposal of the licensee (at his expense), but no smuggling was discovered by this Ranger during the year under report and the new licensee has declined his services. One case of smuggling was detected by the licensee's own men. In May last, on information telegraphed by the licensee's agent at Kamaing, a watchman seized 22 mule-loads of jade at Ayeindama on the Irrawaddy, doubtless on its way to China. The muleteers were, however, allowed to escape with their mules. The value of the jade-stone was estimated at Rs. 600 and it was all made over to the licensee, for without his preventive establishment it would never have been seized.

General remarks.

Remarks by the Commissioner, Minbu Division.

Pakôkku.—I inspected the Pakôkku revenue office at the close of the year, and found it was not in a creditable state, due partly to the incompetence of the *Akunwun*, but also

General remarks—concluded.

to the fact that it is undoubtedly undermanned. The office is also too small, and this adds to the confusion. The Revenue record-room was in a state of absolute confusion. I cannot understand how the work of Pakôkku can be so heavy as to prevent due attention being paid to revenue matters, but it is a fact that it has not received proper attention, and this for a long time back. The Deputy Commissioner, Mr. Grant Brown, has made some useful inspections of subordinate offices and has since my inspection looked into his own. He has the advantage of having a Headquarters Assistant Commissioner, who must take much of the work off his hands, and as a new *Akunwun* has now been posted to the district, I look for a very great improvement this year. The matter which probably requires more attention than any others is that of distribution of *kyun* lands. This work has been left to thugyis in former years and they have in some instances taken advantage of this position.

Remarks by the Deputy Commissioner, Mandalay.

THE prompt collection of the revenue was as difficult a matter as usual. As noted on by me in last year's report, if Subdivisional Officers were empowered to issue all kinds of processes against a defaulter as they are in Lower Burma, and if Township Officers had the power of arrest and of attachment of moveable property, a considerably more promptness in paying in demands would accrue. Thugyis in this district are numerous and petty and give constant trouble over collections It is no doubt more difficult to collect money from villagers in the vicinity of a large town, where temptations to spend all earnings are numerous and ready to hand, than it is in more out-of-the-way places. Prices ruled low, but the harvest was not so good as in the previous year. Outstandings with *kaukkyi* revenue may be expected every year, as collection cannot commence before the demand is known, *i.e.*, until the tax tickets reach the hands of the thugyis, and by that time the time allowed is short and thugyis are already struggling with the main tax of the year—the *thathameda*. When non-State lands are assessed, the outstandings may be reasonably expected to be heavier, unless a substantial increase to the Land Records staff of surveyors is made.

Remarks by the Deputy Commissioner, Katha.

THE district remained in a prosperous condition and the paddy trade continued to develop. It is a pity that the Railway do not provide better accommodation at Wuntho, Kawlin, Gyodaung, and Indaw. The weather in this district during the export season is not nearly so settled as Lower Burma, and, except for a single very inadequate godown at Wuntho, paddy at these stations has simply to lie at the rail-side until such time as trucks are forthcoming—often a very considerable period. During the year I have had graphical charts showing the fluctuations in the chief heads of revenue made out by townships and distributed to Subdivisional Officers and Myoôks. By the aid of these it is possible to see at a glance how different parts of the district are progressing and also whether an officer is (*primâ facie*) attending to his revenue work or not. Taking the *thathameda* collections as a fair test of the increasing prosperity of a township, it is curious to notice from these charts how rapidly the four townships served by the railway (Kawlin, Wuntho, Maule, and Mawlu) have been advancing. On the other hand, the revenue townships (Katha and Tigyaing) have remained almost stationary. I attribute this to the very high rates charged by the Irrawaddy Flotilla Company, which prevent the steamers being made use of except by well-to-do traders. Paddy, the staple export of the district, is never, I believe, sent by them.

The above example shows the vital importance of cheap and easy means of communication to a district.

Remarks by the Deputy Commissioner, Upper Chindwin.

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The great requirement of the district, as pointed out by the Commissioner last year, is roads and communications. As I have remarked under the head of State lands, the decrease of some Rs. 16,000 is almost entirely due to the low prices ruling in villages off the Chindwin, and very small expenditure would raise the revenue largely and at the same time put money in the pockets of the people. Yet it seems almost impossible to get anything done. I may quote as an example the Kabaw valley. This is one of the most fertile valleys in the district. The price of paddy was Rs. 30 per 100 baskets during the year, while on the Chindwin, 25 miles away, the price was Rs. 55. The reason for the difference is that the only possible route is by the Yu river, which is so blocked by rocks that only small boats carrying 100 baskets can get up and down. It is believed that, if boats of 200 baskets capacity could get up, the price of paddy would rise to Rs. 40 per 100 baskets. This improvement was, I understand, estimated to cost only Rs. 1,800. It would have raised the revenue by a rupee every hundred baskets and put Rs. 9 more per hundred in the pockets of the cultivators, but nothing has yet been done. It is hoped that something will be done next year, but it will be too late to help the revenue. This is perhaps the most striking instance of the need of outlay or of communications, but there are plenty of other cases where an expenditure on communications would enrich the people and swell the revenue.

LOWER BURMA APPENDICES.

STATEMENT No. I.—*Total acreage, classification of areas, irrigation crops, current*

In this Form are incorporated Forms A, B,

Presidency or Province.	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Total, Arakan.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.	Pegue.	Total Pegu.	Thôngwa.	Bassein.
A-1.—*Total acreage.*	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Area according to professional survey ...	3,287,040	3,349,120	2,807,680	2,421,760	11,865,600	12,160	1,934,720	2,736,640	1,824,640	1,864,960	8,373,120	2,220,800	2,617,600
2. Deduct { (a) Feudatory and tributary States (b) Area for which no returns exist	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Net area by professional survey	3,287,040	3,349,120	2,807,680	2,421,760	11,865,600	12,160	1,934,720	2,736,640	1,824,640	1,864,960	8,373,120	2,220,800	2,617,600
4. Corresponding area in village papers (will agree with 3)	3,287,040	3,349,120	2,807,680	2,421,760	11,865,600	12,160	1,934,720	2,736,640	1,824,640	1,864,960	8,373,120	2,220,800	2,617,600
A-2.													
1. Forests	...	...	...	...	...	...	219,785	861,511	616,069	316,607	2,014,662	34,560	28,800
2. Not available for cultivation	961,621	429,592	2,466,057	2,350,000	6,207,270	10,847	489,030	741,618	243,421	942,604	2,427,520	651,918	1,125,935
3. Culturable waste, other than fallow ...	1,669,478	2,909,077	291,428	8,233	4,788,216	158	167,723	481,168	544,918	278,765	1,472,732	685,577	927,833
4. Current fallows	64,950	...	2,636	1,868	69,394	...	31,155	39,375	17,410	20,745	108,685	60,680	62,675
5. Net area cropped during the year	590,991	10,451	137,559	61,719	800,720	1,155	1,027,027	612,968	402,222	306,149	2,349,521	788,065	472,357
6. Irrigated during the year from { (a) Government canals ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Private canals ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(c) Tanks ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(d) Wells ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(e) Other sources ...	...	...	...	...	...	...	...	...	...	...	...	...	936
Total area irrigated ...	...	...	...	...	...	...	...	...	...	...	...	...	936
7. Crops irrigated { (a) Wheat ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Other cereals and pulses	...	...	...	...	...	...	...	...	...	...	...	...	861
(c) Miscellaneous food crops	...	...	...	...	...	...	...	...	...	...	...	...	73
(d) Miscellaneous non-food crops.	...	...	...	...	...	...	...	...	...	...	...	...	...
A-3.													
English or Vernacular names.													
Cereals and pulses { 1. Rice	552,493	8,635	127,348	51,795	740,271	912	985,780	599,934	373,837	259,099	2,219,562	742,432	439,906
2. Wheat	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Barley ...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Cholum or jowar (millet)	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Cumbu or bajra (millet)	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Ragi or mandua ...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Maize	110	...	...	...	110	...	223	559	482	1,619	2,883	2,003	643
8. Gram pulse	...	...	...	...	...	...	...	...	...	...	...	...	243
9. Other food grains, including pulses.	...	...	...	...	...	...	...	...	3,423	7,251	10,674	2,769	1,581
Oil seeds ... { 10. Linseed	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Til or jinjilly ...	578	197	16	485	1,276	...	10	312	1,989	3,581	5,892	470	115
12. Others	1,306	...	...	...	1,306	...	...	...	...	...	...	...	...
13. Condiments and spices ...	...	...	320	...	320	...	...	...	...	...	...	3,490	20
Sugar ... { 14. Sugarcane	504	...	291	1,188	1,983	...	198	...	615	308	1,121	422	147
15. Others	...	...	...	...	...	...	...	...	...	...	...	...	...
Fibres ... { 16. Cotton	3,613	316	...	121	4,050	...	...	...	42	3,220	3,262	...	...
17. Jute	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Others	256	...	113	...	369	...	...	...	...	...	...	...	...
Dyes ... { 19. Indigo	...	...	1	...	1	...	...	...	...	...	...	...	...
20. Others	...	...	...	...	...	...	...	...	...	...	...	...	...
Drugs and narcotics. { 21. Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Coffee	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Tea	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Tobacco	295	1,303	1,690	2,114	5,312	...	42	596	2,472	3,356	6,466	1,616	1,592
25. Cinchona	...	...	...	...	...	...	...	...	...	...	...	...	...
26. Indian hemp ...	...	...	...	...	...	...	...	...	...	...	...	...	...
27. Others	...	...	4	...	4	...	...	...	...	...	...	...	...
28. Fodder crops ...	...	...	...	...	...	...	...	...	...	...	...	...	...
29. Orchards and garden produce.	22,477	...	7,043	4,778	34,298	140	30,751	11,323	12,667	18,756	73,537	31,206	24,488
30. Miscellaneous crops { food ...	6,265	...	693	1,238	8,196	103	2,766	...	6,695	8,890	18,454	3,657	1,495
non-food...	3,184	...	40	...	3,224	...	7,257	244	...	69	7,570	...	2,142
31. Total ...	590,991	10,451	137,559	61,719	800,720	1,155	1,027,027	612,968	402,222	306,149	2,349,521	788,065	472,357
32. Area cropped more than once.	...	...	...	...	...	...	...	...	...	...	...	...	...
33. (31—32) Net area cropped during the year.	590,991	10,451	137,559	61,719	800,720	1,155	1,027,027	612,968	402,222	306,149	2,349,521	788,065	472,357
A.-4—*Stock, &c.*													
1. Bulls and bullocks	49,548	400	22,559	6,207	78,714	2,264	38,885	47,248	52,138	55,128	215,563	35,773	34,237
2. Cows	46,563	1,379	26,272	7,433	81,747	1,987	14,039	8,837	17,070	24,245	65,298	12,963	21,076
3. Male buffaloes	36,346	8	8,962	11,141	56,457	101	31,407	32,293	15,456	6,054	85,403	22,534	14,353
4. Cow buffaloes	28,743	29	12,319	9,878	50,969	667	14,229	21,045	13,136	7,827	56,904	17,550	13,044
5. Young stock (calves and buffalo calves) ..	79,172	558	42,043	14,495	136,268	915	24,143	23,550	33,738	42,623	124,969	26,508	40,669
6. Sheep	298	...	3	...	301	1,446	17	73	...	2	1,538	...	...
7. Goats	6,160	1,253	1,415	791	9,559	1,700	3,480	1,561	537	814	8,092	1,140	2,195
8. Horses and ponies	253	1	89	127	770	3,002	657	604	799	550	5,612	319	1,188
9. Mules and donkeys	...	...	...	1	1	...	...	...	...	...	...	...	...
10. Camels	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ploughs	54,006	...	15,322	7,332	76,660	49	39,713	32,784	39,640	38,074	150,260	44,963	13,583
12. Carts	5,167	...	314	974	6,455	904	21,035	17,137	27,273	23,374	89,723	13,979	17,...

NOTE (1).—Forest areas have been supplied by the Conservators of Forests.

fallows, and stock in each district of Lower Burma for the year ending 30th June 1899.

III-D (2), and Irrigation Form of the old series.

TRICT.

Henzada.	Myaungmya.	Total, Irrawaddy.	Thayetmyo (Lower Burma portion).	Toungoo.	Salween.	Thaton.	Amherst.	Tavoy.	Mergui.	Total, Tenasserim.	GRAND TOTAL, LOWER BURMA.	Presidency or Province.
Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	
1,847,040	1,923,200	8,608,640	1,534,080	3,950,080	1,706,240	3,256,960	4,519,680	3,397,120	6,264,960	23,095,040	53,476,480	1. Area according to professional survey.
...	...	...	...	...	...	...	...	...	...	...	...	Deduct (a) Feudatory and tributary States.
...	...	...	...	...	...	...	...	...	...	...	...	(b) Area for which no returns exist.
1,847,040	1,923,200	8,608,640	1,534,080	3,950,080	1,706,240	3,256,960	4,519,680	3,397,120	6,264,960	23,095,040	53,476,480	3. Net area by professional survey.
1,847,040	1,923,200	8,608,640	1,534,080	3,950,080	1,706,240	3,256,960	4,519,680	3,397,120	6,264,960	23,095,040	53,476,480	4. Corresponding area in village papers (will agree with 3).
201,467	87,120	351,947	290,320	906,405	98,240	152,031	443,990	358,400	192,000	2,151,066	4,813,903	1. Forests.
989,514	474,494	3,329,661	564,928	1,784,707	809,862	1,750,703	3,670,376	1,876,035	3,502,259	13,388,843	25,828,221	2. Not available for cultivation.
189,829	868,968	2,695,297	544,535	1,062,882	785,291	811,990	77,912	1,044,612	2,482,299	6,265,286	15,765,976	3. Culturable waste, other than fallow.
13,560	31,936	166,851	16,151	337	75	12,740	14,594	6,788	5,617	40,151	403,233	4. Current fallows.
459,870	432,682	2,152,974	112,146	195,749	18,072	529,896	312,908	111,285	81,785	1,249,695	6,665,056	5. Net area cropped during the year.
...	...	...	310	...	...	...	...	...	...	...	310	6. Irrigated during the year from (a) Government canals.
...	...	...	1,315	...	...	...	...	...	...	...	1,315	(b) Private canals.
...	...	...	...	...	...	...	...	...	...	...	...	(c) Tanks.
...	...	...	...	...	...	...	...	...	...	...	...	(d) Wells.
1,845	...	2,781	...	...	...	...	...	599	...	599	3,380	(e) Other sources.
1,845	...	2,781	1,625	...	...	...	...	599	...	599	5,003	Total area irrigated.
...	...	...	...	...	...	...	...	...	...	...	...	7. Crops irrigated. (a) Wheat.
1,481	...	1,481	...	...	...	...	...	599	...	599	2,080	(b) Other cereals and pulses.
364	...	1,225	1,625	...	...	...	...	...	...	...	2,850	(c) Miscellaneous food crops.
...	...	75	...	...	...	...	...	...	...	...	75	(d) Miscellaneous non-food crops.
												Botanical names.
401,546	401,195	1,985,079	72,593	165,515	16,270	480,196	272,372	84,704	62,394	1,081,451	6,008,966	Cereals and pulses. 1. Oryza sativa.
...	...	...	...	...	...	...	...	...	...	...	...	2. Triticum sativum.
...	...	...	...	...	...	...	...	...	...	...	...	3. Hordeum vulgare.
...	...	...	481	...	...	...	...	...	...	...	481	4. Sorghum vulgare.
...	...	...	65	...	...	...	...	...	...	...	65	5. Penisetum typhoideum.
...	...	...	...	...	...	...	...	...	...	...	...	6. Eleusine corracana.
902	170	3,718	4,910	86	...	...	...	...	...	86	11,707	7. Zea mays.
154	...	307	73	...	...	...	...	...	...	...	473	8. Cicer arietinum.
...	214	4,564	4,950	11,998	...	2,395	...	...	...	14,593	34,781	9. Other food-grains, including pulses.
...	...	...	20	...	...	...	...	...	...	...	20	Oil-seeds. 10. Linum usitatissimum.
1,110	354	2,049	11,944	1,029	...	2,395	...	37	...	3,661	24,822	11. Sesamum indicum.
...	...	...	...	...	...	...	...	...	...	...	1,906	12. Others.
...	...	3,510	...	...	...	...	...	...	...	...	3,830	13. Condiments and spices.
140	276	985	8	477	113	4,530	627	78	98	5,923	10,020	Sugar. 14. Saccharum officinarum.
...	...	...	...	...	...	...	...	...	...	...	...	15. Others.
...	...	...	4,491	...	...	275	...	...	...	275	12,078	Fibres. 16. Gossypium, sp.
...	...	...	...	...	...	...	...	...	...	...	...	17. Corchorus, sp.
...	...	...	...	...	...	...	...	544	...	544	913	18. Others.
...	...	...	20	...	...	...	...	...	...	...	21	Dyes. 19. Indigofera tinctoria.
...	...	...	...	...	...	...	...	...	...	...	...	20. Others.
...	...	...	...	...	...	...	...	...	...	...	...	21. Papaver somniferum.
...	...	...	...	329	...	...	...	...	1	330	330	22. Coffea arabica.
...	...	...	...	...	...	...	...	...	...	...	...	23. Camellia theifera.
7,274	98	10,580	5,045	132	...	1,500	79	6	208	1,925	29,328	Drugs and narcotics. 24. Nicotiana tabacum and N. rustica.
...	...	...	...	...	...	...	...	...	...	...	...	25. Cinchona, sp.
...	...	...	...	...	...	...	...	...	...	...	...	26. Cannabis sativa, sp.
...	...	...	...	...	...	...	...	...	...	...	4	27. Others.
...	...	...	...	...	...	...	...	...	...	...	...	28. Fodder crops.
35,387	23,125	112,206	3,807	12,863	1,556	35,695	27,962	25,842	16,911	132,829	356,777	29. Orchards and garden produce.
15,357	7,029	27,523	3,532	3,330	134	2,510	1,867	319	...	8,149	65,854	30. Miscellaneous crops. food.
...	221	2,963	207	...	...	...	1	398	173	512	13,876	non-food.
459,870	432,682	2,152,974	112,146	195,749	18,072	529,896	312,908	111,868	81,785	1,250,278	6,665,639	31. Total.
...	...	...	...	...	...	...	...	583	...	583	583	32. Area cropped more than once.
459,870	432,682	2,152,974	112,146	195,749	18,072	529,896	312,908	111,285	81,785	1,249,695	6,665,056	33. (31—32) Net area cropped during the year.
62,309	13,150	145,969	20,024	10,997	383	47,485	32,807	4,630	246	96,542	356,312	1. Bulls and bullocks.
28,974	10,256	73,269	18,019	4,874	446	21,730	22,888	3,545	303	50,786	302,119	2. Cows.
19,301	14,176	70,264	3,931	11,307	1,225	19,080	11,458	6,135	7,308	56,473	274,388	3. Male buffaloes.
11,466	11,384	53,444	6,336	10,752	2,340	13,309	9,662	8,994	15,573	60,730	228,383	4. Cow buffaloes.
41,121	20,248	128,546	40,673	16,163	3,931	26,373	45,508	18,901	18,695	129,561	500,017	5. Young stock (calves and buffalo calves).
...	...	...	452	...	...	...	19	...	...	19	2,310	6. Sheep.
1,062	1,171	6,768	947	2,581	1,147	2,340	3,586	739	542	10,916	35,672	7. Goats.
1,783	122	3,412	508	316	3	223	1,214	69	17	1,842	12,144	8. Horses and ponies.
...	...	...	...	...	...	...	...	...	...	...	1	9. Mules and donkeys.
...	...	...	...	...	...	...	...	...	...	...	...	10. Camels.
43,899	19,256	121,623	15,928	23,734	1,128	56,024	10,624	5,172	3,069	98,651	463,122	11. Ploughs.
30,703	4,589	60,997	10,839	5,967	12	12,849	7,069	1,164	118	27,173	195,207	12. Carts.

NOTE (2).—There is no irrigated area growing more than one crop.

STATEMENT No. II.—*Prices of produce, &c., for the year ending the 30th June 1899.*

Division.	District.	WHOLESALE PRICES OF AGRICULTURAL PRODUCE PER MAUND OF 82⅔ LBS.															RETAIL PRICES.					
		Rice (husked).	Wheat.	Barley.	Cholum or jowar (grain).	Cumbu or bajra (grain).	Maize (seed).	Gram.	Linseed (seed).	Til or jinjilly (seed).	Sugar (gur or jaggery).	Cotton, cleaned.	Jute.	Ghee (clarified butter).	Fodder. Grass.	Fodder. Straw.	Fodder. Jowar and bajra.	Firewood, per maund.	Salt, per maund.	Iron, per maund.	Plough bullocks, each.	Sheep, each.	Fish, per seer (fresh).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN.	Akyab	3 2 0	.....	.....	.....	.....	.....	.....	.....	5 8 0	7 3 0	9 4 0	.....	35 0 0	0 5 0	0 2 6	.....	0 6 0	2 11 0	6 0 0	45 0 0	9 2 0	0 3 0
	Northern Arakan	4 0 0	.....	.....	.....	.....	.....	.....	.....	3 6 0	15 0 0	10 0 0	.....	46 0 0	(a)	(a)	.....	.....	5 0 0	.....	(b)	.....	0 2 6
	Kyaukpyu	3 10 0	.....	.....	.....	.....	.....	.....	.....	.....	4 8 0	.....	.....	38 0 0	0 2 0	0 3 0	.....	0 2 0	1 8 0	7 5 0	25 0 0	.....	0 3 6
	Sandoway	2 8 0	.....	.....	.....	.....	.....	.....	.....	7 0 0	5 0 0	.....	.....	40 0 0	0 4 0	0 2 0	.....	0 1 4	2 10 0	6 8 0	50 0 0	8 0 0	0 5 0
	Average	3 5 0	.....	.....	.....	.....	.....	.....	.....	5 4 8	7 14 9	9 10 0	.....	38 4 0	0 4 0	0 2 6	.....	0 3 1	2 15 8	6 9 8	40 0 0	8 9 0	0 3 6
PEGU.	Rangoon Town (c)	3 0 0	.....	.....	.....	.....	.....	.....	.....	.....	5 0 0	.....	.....	36 0 0	0 4 0	0 11 0	.....	0 3 0	2 0 0	5 2 0	95 0 0	.....	0 7 0
	Hanthawaddy	.....	.....	.....	.....	.....	(d)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Pegu	3 4 0	.....	.....	.....	.....	0 12 0	.....	.....	1 10 6	5 10 0	.....	.....	39 6 0	(a)	0 3 0	.....	0 10 0	2 5 7	7 10 9	55 0 0	.....	0 4 0
	Tharrawaddy	2 10 0	.....	.....	.....	.....	.....	.....	.....	4 3 8	5 10 0	.....	.....	45 0 0	0 2 0	(a)	.....	0 1 6	2 13 0	5 10 0	70 0 0	.....	0 7 3
	Prome	2 4 0	.....	.....	.....	.....	1 6 0	.....	.....	3 10 0	9 10 0	10 0 0	.....	38 8 0	0 5 0	0 4 0	.....	0 6 0	3 1 0	4 8 0	75 0 0	.....	0 12 0
	Average	2 12 6	.....	.....	.....	.....	1 1 0	.....	.....	3 2 9	6 7 6	10 0 0	.....	39 11 6	0 3 8	0 3 0	.....	0 6 4	2 8 11	5 11 8	73 12 0	.....	0 7 7
IRRAWADDY.	Thôngwa	3 1 0	.....	.....	.....	.....	3 2 0	.....	.....	6 12 10	.....	.....	.....	67 9 11	(a)	(a)	.....	0 7 5	2 14 0	5 10 1	65 0 0	.....	0 3 8
	Bassein	3 5 10	.....	.....	.....	.....	2 10 5	.....	.....	.....	.....	.....	.....	36 1 2	0 11 6	0 8 0	.....	0 3 0	2 4 1	8 14 9	100 0 0	.....	0 4 5
	Henzada	3 0 4	.....	.....	.....	.....	2 0 10	.....	.....	8 12 9	.....	.....	.....	39 7 2	0 8 2	0 1 0	.....	0 7 0	2 12 10	8 6 4	70 0 0	.....	0 6 0
	Myaungmya	4 4 0	.....	.....	.....	.....	.....	.....	.....	.....	4 3 6	.....	.....	45 1 3	0 4 9	0 1 6	.....	0 7 2	2 13 0	6 7 2	65 0 0	.....	0 5 0
	Average	3 6 9	.....	.....	.....	.....	2 9 9	.....	.....	7 12 9	5 6 2	.....	.....	47 0 10	0 7 11	0 3 6	.....	0 6 2	2 11 0	7 13 7	75 0 0	.....	0 5 3
MINBU.	Thayetmyo	3 0 0	.....	.....	.....	.....	0 11 6	.....	.....	3 11 8	5 13 8	10 12 10	.....	44 1 7	0 6 0	0 10 0	.....	0 5 0	2 11 2	8 4 0	57 0 0	.....	0 4 0
THAYETMYO DISTRICT.	Toungoo	3 9 0	.....	.....	.....	.....	.....	.....	.....	5 0 9	4 10 0	.....	.....	41 0 0	0 6 0	0 1 6	.....	0 7 0	2 13 0	11 2 0	51 0 0	.....	0 9 0
	Salween	4 6 10	.....	.....	.....	.....	.....	.....	.....	4 9 1	5 14 0	.....	.....	47 0 3	(a)	(a)	.....	.....	2 13 0	.....	80 0 0	.....	0 9 0
	Thatôn	3 6 0	.....	.....	.....	.....	.....	.....	.....	4 10 0	5 11 0	.....	.....	40 4 0	0 4 0	0 2 0	.....	0 6 0	1 12 0	.....	65 0 0	.....	0 12 0
	Amherst	3 7 5	.....	.....	.....	.....	.....	.....	.....	.....	3 15 1	.....	.....	39 7 2	0 7 0	0 3 8	.....	0 4 1	2 13 1	11 13 3	50 0 0	.....	0 7 0
	Tavoy	2 11 11	.....	.....	.....	.....	.....	.....	.....	.....	6 10 3	.....	.....	36 1 1	0 4 6	0 5 4	.....	0 5 9	2 7 6	7 8 3	35 0 0	.....	0 6 2
	Mergui	2 12 0	.....	.....	.....	.....	.....	.....	.....	6 0 0	8 14 0	.....	.....	40 0 0	0 3 0	0 2 0	.....	0 2 0	1 11 6	6 13 3	50 0 0	.....	0 4 0
	Average	3 6 2	.....	.....	.....	.....	.....	.....	.....	5 0 9	5 15 1	.....	.....	40 10 1	0 4 11	0 2 11	.....	0 5 0	2 6 4	9 5 2	55 2 8	.....	0 7 10
	GENERAL AVERAGE, LOWER BURMA.	3 3 8	.....	.....	.....	.....	1 12 5	.....	.....	4 15 11	6 6 5	10 0 2	.....	41 7 7	0 5 2	0 4 0	.....	0 5 3	2 10 0	7 7 8	61 4 5	8 9 0	0 6 2

(a) Not sold. | (b) Not used as there are no ploughs in the District. | (c) Also the Headquarters of the Hanthawaddy District. | (d) Per 100 cobs.

STATEMENT NO. III.—*Cattle-markets. Nature of transactions during the year ending 31st March 1899.*

Division.	Description of cattle.	Number sold.	Price realized.	Highest price paid for animals sold.	Lowest price paid for animals sold.	Rate of fees.	Amount of fees realized.	Total expenditure.	Average value of animals. 1896-97.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. A.	Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
ARAKAN ...	*Nil.* ...	...	.....	...	...	...	.....	.....	...	...	...
PEGU ...	*Nil.* ...	...	.....	...	...	...	.....	.....	...	...	...
IRRAWADDY	Buffaloes	1,282	87,557 8	135	5	0 6	480 12	1,727 6	56 8	62 4	68 5
	Bullocks	3,648	1,53,303 0	160	10	0 4	912 0		32 1	40 2	42 0
	Cows	2,734	58,344 0	50	5	0 2	341 12		18 9	21 0	21 5
	Bulls under three years ...	10	295 0	70	10	0 2	1 4		16 12	18 9	29 8
	Calves	79	961 0	25	3	0 1	4 15		8 6	6 4	12 3
	Cows with calves	354	10,389 8	50	10	0 2	44 4		25 15	23 4	29 6
	Elephants	...	.....	...	...	...	.....		...	2,182 11	...
	Ponies	68	9,512 0	500	50	1 0	68 0		66 15	100 9	139 14
	Goats	12	69 0	12	2	0 1	0 12		...	...	5 12
	Total ...	8,187	3,20,431 0	500	2	...	1,853 11	1,727 6	...	...	...
MINBU ...	*Nil.* ...	...	.....	...	...	...	.....	.....	...	...	...
TENASSERIM	Buffaloes	743	45,582 0	110	20	0 6	278 10	1,049 8	53 9	61 9	61 6
	Bullocks	14,322	4,93,544 2	100	10	0 4	3,580 8		33 7	31 2	34 7
	Cows	1,321	29,906 11	75	5	0 2	165 2		18 8	23 10	22 10
	Bulls under three years ...	37	451 0	25	8	0 2	4 10		12 15	13 12	12 3
	Calves	3	45 0	15	9	0 1	0 3		6 0	13 0	15 0
	Cows with calves	8	88 0	50	30	0 1	0 8		25 8	12 8	11 0
	Elephants	2	3,350 0	2,100	1,250	2 0	4 0		1,421 4	1,450 0	1,675 0
	Ponies	30	2,340 0	150	40	1 0	30 0		71 2	83 5	78 0
	Goats	101	761 0	15	5	0 1	6 5		10 0	7 15	7 9
	Total ...	16,567	5,76,067 13	2,100	5	...	4,069 14	1,049 8	...	...	...
GRAND TOTAL, LOWER BURMA.	Buffaloes	2,025	1,33,139 8	135	5	0 6	759 6	2,776 14	55 11	62 1	65 12
	Bullocks	17,970	6,46,847 2	160	10	0 4	4,492 8		32 15	33 3	36 0
	Cows	4,055	88,250 11	75	5	0 2	506 14		18 9	21 8	21 12
	Bulls under three years ...	47	746 0	70	8	0 2	5 14		14 2	14 14	15 14
	Calves	82	1,006 0	25	3	0 1	5 2		8 5	6 9	12 4
	Cows with calves	362	10,477 8	50	10	Ans. 1 & 2	44 12		25 14	23 3	28 15
	Elephants	2	3,350 0	2,100	1,250	2 0	4 0		1,421 4	1,889 10	1,675 0
	Ponies	98	11,852 0	500	40	1 0	98 0		67 7	91 7	120 15
	Goats	113	830 0	15	2	0 1	7 1		10 0	7 15	7 0
	Total ...	24,754	8,96,498 13	2,100	2	...	5,923 9	2,776 14	...	...	...

STATEMENT NO. IV.—*Estimate of the number of kwins which it will be necessary to re-survey.*

District.	Number of *kwins* in tract under supplementary survey.	Number of sheets on 16-inch scale.	Area of tract under supplementary survey in square miles.	LAND WHICH IT WILL NOT BE NECESSARY TO RE-SURVEY AT THE END OF THE TERM OF SETTLEMENT.				LAND WHICH IT WILL BE NECESSARY TO RE-SURVEY AT THE END OF THE TERM OF SETTLEMENT.				Remarks.
				Number of kwins.		Number of sheets not requiring re-survey.	Area of land not requiring re-survey.	*Number of kwins.*		Number of sheets to be re-surveyed.	Area of land to be re-surveyed.	
				No survey required.	No survey required in some sheets.			Re-survey necessary throughout.	Re-survey necessary in some sheets only.			
1	2	3	4	5	6	7	8	9	10	11	12	13
			Sq. miles				Sq. miles				Sq. miles.	
Akyab	1,103	2,592	1,921	956	117	2,337	1,872	30	117	255	49	
Kyaukpyu	550	2,026	690	550	...	2,026	690	...	...	...	...	
Sandoway	192	278	148	192	...	278	148	...	...	...	...	
Hanthawaddy ...	1,605	3,931	2,630	1,418	16	3,592	2,509	171	16	339	121	
Pegu	677	1,675	1,266	420	115	1,041	874	142	115	634	392	
Tharrawaddy ...	542	1,410	1,159	522	11	1,374	1,126	9	11	36	33	
Prome	1,006	2,105	1,724	753	240	1,967	1,667	13	240	138	57	
Thôngwa	1,098	3,311	2,492	1,098	...	3,311	2,492	...	...	...	...	
Bassein	1,197	2,786	2,141	1,026	129	2,338	2,065	42	129	448	76	
Henzada	839	2,148	1,786	747	15	1,843	1,515	77	15	305	271	
Myaungmya ..	872	1,543	1,935	739	23	1,066	1,582	110	23	477	353	
Thayetmyo ...	320	739	528	276	37	663	518	7	37	76	10	
Thatôn	1,334	3,085	2,270	1,334	...	3,085	2,270	...	...	...	...	
Amherst	866	1,733	1,293	866	...	1,733	1,293	...	...	...	...	
Tavoy	417	763	414	417	...	763	414	...	...	...	...	
Mergui	630	1,069	577	630	...	1,069	577	...	...	...	...	
Total ...	13,248	31,194	22,974	11,944	703	28,486	21,612	601	703	2,708	1,362	

STATEMENT No. V.—*Condition of the Permanent Survey-marks.*

District.	Original number of permanent survey-marks in the district.	Number of lost marks abandoned under orders of Director.	Number of marks visited by circle thugyis, *thugyisayès* and revenue surveyors.	Number of marks		Number of marks		Number of marks protected by mounds of earth.	Remarks.
				Found, broken.	Replaced.	Missing.	Replaced.		
1	2	3	4	5	6	7	8	9	10
Akyab	12,092	107	7,788	383	222	166	32	7,320	
Kyaukpyu	13,550	...	5,247	404	328	...	...	4,843	
Sandoway	5,018	88	3,476	513	513	145	24	3,278	
Hanthawaddy	20,232	395	11,744	2,070	2,028	92	92	11,387	
Pegu	10,870	1,745	3,836	249	169	209	187	3,448	
Tharrawaddy	10,426	94	5,148	88	88	269	180	6,230	
Prome	29,490	2,379	7,957	457	457	666	596	7,747	
Thôngwa	31,377	686	18,444	989	502	2,515	1,068	12,117	
Bassein	*22,363	...	14,121	1,068	1,068	1,042	320	13,399	
Henzada	28,819	...	18,359	1,481	1,070	829	470	16,049	
Myaungmya	23,863	97	9,331	839	839	536	505	7,789	
Thayetmyo	7,504	*142	4,275	140	130	87	59	4,187	
Thatôn	28,199	...	12,534	305	305	1,882	1,041	9,283	
Amherst	*22,532	157	6,919	1,447	149	514	121	3,947	
Tavoy	10,190	84	5,348	57	55	56	44	4,549	
Mergui	*22,422	21	7,394	73	63	141	59	7,302	
Total ...	298,947	5,995	141,921	10,563	7,986	9,149	4,798	122,875	

* Revised figures.

STATEMENT NO. VI.—*Area under Supplementary Survey and cost of operations.*

1	2		3		4		5		6		7		8		9		10		11		12		13		14
					AREA ASSESSED OR HELD UNDER TEMPORARY EXEMPTION.						PAID BY GOVERNMENT. (FOR SUPERVISION).				DEBITED TO THUGYI'S COMMISSION OR THE VILLAGE HEADMEN'S SCHEME. (FOR SURVEY).				TOTAL COST OF OPERATIONS. (FOR SUPERVISION AND SURVEY).						
District.	Number of Circles.		Total area in square miles.		*Paddy.*		*Garden and miscellaneous cultivation.*		*Total.*		*Actual cost of supplementary survey operations (exclusive of pay of surveyors and their chainmen.)*		*Cost per square mile of total area.*		*Pay of Thugyi-says or revenue surveyors and their chainmen.*		*Cost per square mile of total area.*		*Per square mile of total area.*		*Per acre of area shown in column 6.*		*Per cent of total land revenue assessment (column 5, statement VII).*		Remarks.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
			Sq.mls.	Sq.mls.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A. P.	A. P.	Rs.	Rs.	
Akyab	69	69	1,921	1,921	529,301	531,448	31,444	31,641	560,745	563,089	14,526	13,089	7 9 0	6 13 0	33,410	33,606	16 13 11	17 7 13	24 6 11	24 4 11	1-4·07	1-3·92	4·24	4·09	
Kyaukpyu ...	55	55	690	690	91,696	91,810	7,557	7,781	99,253	99,591	6,849	7,437	9 14 10	10 12 5	5,446	6,603	7 14 3	9 9 1	17 13 1	20 5 7	1-11·78	2-3·07	7·72	8·75	
Sandoway ...	23	23	148	148	29,719	29,962	4,860	4,881	34,579	34,843	5,501	5,766	37 12 5	38 15 4	4,346	4,360	29 5 10	29 7 4	67 2 3	68 6 8	4-7·18	4-7·79	17·10	17·20	
Hanthawaddy	54	54	2,630	2,630	964,406	1,003,814	41,997	41,971	1,006,393	1,045,785	18,601	20,176	7 1 2	7 10 9	45,906	53,607	17 7 3	20 6 1	24 8 5	28 0 10	1-0·30	1-1·55	2·60	2·88	
Pegu ...	21	21	1,207	1,266	417,600	435,698	9,930	10,106	427,530	446,004	9,405	9,242	7 12 8	7 4 10	18,010	19,672	14 14 9	15 8 7	22 11 5	22 13 5	1-0·31	1-0·45	2·70	2·75	
Tharrawaddy	26	26	1,159	1,159	381,026	390,017	19,726	17,993	400,752	408,010	10,254	10,515	8 13 6	9 1 2	20,938	21,920	18 1 1	18 14 7	26 14 7	27 15 9	1-2·94	1-3·26	4·09	4·26	
Prome... ...	55	55	1,724	1,724	275,882	277,360	37,096	36,441	312,928	313,801	13,037	13,302	7 9 0	7 11 5	20,003	20,830	11 10 6	12 1 4	19 3 6	19 12 9	1-8·33	1-8·88	8·00	8·25	
Thôngwa ...	29	29	2,492	2,492	780,456	800,925	44,757	45,633	825,213	846,558	22,622	21,855	9 1 3	8 12 4	42,294	42,456	16 15 7	17 0 7	26 0 10	25 12 11	1-3·10	1-2·58	3·24	3·13	
Bassein ...	50	50	2,141	2,141	† 477,257	489,873	‡26,851	30,389	§507,108	520,262	18,475	18,623	8 10 1	8 11 2	30,692	31,342	14 5 4	14 10 3	22 15 5	23 5 5	1-6·62	1-6·44	5·24	5·18	
Henzada ...	51	51	1,785	1,786	412,705	417,207	52,866	52,105	465,571	469,402	13,131	15,634	7 5 8	8 12 1	28,851	35,800	16 2 7	20 1 3	23 8 4	28 13 4	1-5·51	1-9·06	4·73	5·74	
Myaungmya...	24	24	1,935	1,935	390,295	412,245	30,223	31,064	420,518	443,309	10,171	11,190	5 4 1	5 12 6	21,485	22,529	11 1 8	11 10 3	16 5 9	17 6 10	1-2·45	1-2·60	3·66	3·66	
Thayetmyo ...	27	30	494	528	44,755	48,544	25,060	26,903	69,815	75,447	6,148	6,484	12 7 1	12 4 6	6,990	6,877	14 2 5	13 0 5	26 9 6	25 4 11	3-0·13	2-10·00	15·33	13·74	
Thatôn ...	35	45	1,659	2,270	331,891	460,162	29,855	41,511	361,746	521,693	11,468	13,250	6 14 10	5 13 5	18,270	26,168	11 0 2	11 8 5	17 15 0	17 5 10	1-3·79	1-2·51	3·90	4·90	
Amherst ...	*56	56	1,293	1,293	260,536	267,261	38,252	37,824	298,788	305,095	14,419	14,266	11 2 5	11 0 6	* 16,054	16,406	12 6 8	12 11 0	23 9 1	23 11 7	1-7·53	1-7·30	4·85	4·68	
Tavoy ...	37	37	414	414	76,153	79,049	24,399	24,497	100,552	103,546	6,018	6,036	14 6 7	14 2 3	6,377	6,412	15 6 5	15 7 10	29 15 0	30 1 1	1-11·67	1-11·08	6·72	6·69	
Mergui ...	20	20	577	577	54,577	56,539	17,771	18,107	72,348	74,646	7,328	6,265	12 11 3	10 13 9	6,754	7,194	11 11 3	12 7 6	24 6 6	23 5 3	3-1·37	2-10·62	9·77	9·12	
Total ...	632	645	22,269	22,974	5,518,205	5,812,224	445,634	458,807	5,963,839	6,271,031	188,064	193,130	8 7 1	8 6 6	3,24,918	3,55,842	14 9 5	15 7 10	23 0 7	23 14 4	1-4·51	1-4·81	4·11	4·26	

* Revised figures. | † Excludes 120 acres transferred to Municipal Town limits. | ‡ Excludes 123 acres transferred to Municipal Town limits. | § Excludes 243 acres transferred to Municipal Town limits.

STATEMENT NO. VII.—*Assessments (including 10 per cent. cess) in the tracts under Supplementary Survey.*

District.	Paddy-land.		Garden and Miscellaneous.		Total.		Remarks.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Akyab	10,46,374	10,79,092	61,614	61,689	1,107,988	11,40,781	
Kyaukpyu	1,46,257	1,46,991	13,106	13,392	1,59,363	1,60,383	
Sandoway	49,561	50,272	8,548	8,572	58,109	58,844	
Hanthawaddy	23,69,407	24,42,471	1,13,378	1,17,455	24,82,785	25,59,926	
Pegu	9,94,603	10,29,489	20,420	20,892	10,15,023	10,50,381	
Tharrawaddy	7,20,116	7,30,105	43,357	30,722	7,63,473	7,60,827	
Prome	3,30,727	3,30,098	83,458	83,537	4,14,185	4,13,635	
Thôngwa	18,78,243	19,28,991	1,22,604	1,24,682	20,00,847	20,53,673	
Bassein	8,69,216(*a*)	8,92,929	68,975(*b*)	71,769	9,38,191(*c*)	9,64,698	
Henzada	7,69,833	7,80,165	1,17,472	1,17,151	8,87,305	8,97,316	
Myaungmya	7,86,968	8,41,406	76,988	79,267	8,63,956	9,20,673	
Thayetmyo	51,568	60,482	34,120	36,774	85,688	97,256	
Thatôn	6,92,311	7,34,961	70,274	69,591	7,62,585	8,04,552	
Amherst	5,05,521	5,34,691	1,22,845	1,20,786	6,28,366	6,55,477	
Tavoy	1,28,746	1,30,604	55,629	55,398	1,84,375	1,86,002	
Mergui	99,293	1,02,112	44,775	45,495	1,44,068	1,47,607	
Total ...	1,14,38,744	1,18,14,859	10,57,563	10,57,172	1,24,96,307	1,28,72,031	

(*a*) Exclusive of 201 acres transferred to municipal town limits.
(*b*) Exclusive of 321 acres transferred to municipal town limits.
(*c*) Exclusive of 523 acres transferred to municipal town limits.

STATEMENT No. VIII.—*Table showing the Revenue Officers*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of: Inspectors.	Circle thugyis.	*Thugyisayes* or revenue surveyors.	Total number of circle thugyis, *thugyi-sayes*, and revenue surveyors, (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
		(*a*) Under supplementary survey ...	43	...	35	32	67	...
		(*b*) Not under supplementary survey	13(*a*)	...	13(*b*)	13(*c*)	26(*d*)	...
		Total, Part I ...	43	...	35	32	67	...
								Part II.—Circles
	Akyab ...	(*c*) Under supplementary survey ...	35	...	...	38(*e*)	38(*e*)	499
		(*d*) Not under supplementary survey	17(*f*)	...	...	20(*g*)	20(*g*)	70
		Total, Part II ...	35	...	...	35	35	569
		Area of waste-land grants ...	...	...	...	...	...	...
ARAKAN ...		Total for district ...	78	5	35	67	102	569
								Part I.—Circles
		(*a*) Under supplementary survey ...	...	...	...	...	...	...
		(*b*) Not under supplementary survey...	...	...	...	...	...	...
		Total, Part I ...	...	...	...	...	...	...
	Northern Arakan.							**Part II.—Circles**
		(*c*) Under supplementary survey ...	...	...	...	...	...	...
		(*d*) Not under supplementary survey	4	...	...	...	...	18*
		Total, Part II ...	4	...	...	...	...	18*
		Total for district ...	4	...	...	...	...	18*

employed in existing Circles for the year ending 30th June 1899.

Area.			Average per Inspector.			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
712,342	281,530	52,103	...	...	...	4,202	778	(*a*) Included under Part I (*a*).
1,260,268	19,373	6,036	...	...	...	745	232	(*b*) Included under Part I (*a*).
1,972,610	300,903	58,139	...	...	...	4,491	868	(*c*) Included under Part I (*a*).
under Village Headmen.								(*d*) Included under Part I (*a*).
491,965	283,483	76,350	...	...	...	7,460	2,009	(*e*) Includes three revenue surveyors shown under Part I (*a*).
726,437	29,114	8,349	...	...	...	1,456	417	(*f*) Included under Part I (*a*).
1,218,402	312,597	84,699	...	...	...	8,931	2,420	(*g*) Included under Part I (*a*).
96,028	96,028	43	...	...	...	...	...	
3,287,040	709,528	142,881	657,408	141,906	28,576	6,956	1,401	
under Taikthugyis.								
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
under Village Headmen.								
...	...	...	...	...	...	...	...	
3,349,120	10,451	7,180	...	...	...	...	...	* Paid Chiefs.
3,349,120	10,451	7,180	...	...	...	...	...	
3,349,120	10,451	7,180	...	...	...	...	...	

STATEMENT No. VIII.—*Table showing the Revenue Officers employed*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of: Inspectors.	Circle thugyis.	*Thugyizayés* or revenue surveyors.	Total number of circle thugyis, *thugyizayés*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
		(*a*) Under supplementary survey ...	55	...	41	22	63	...
		(*b*) Not under supplementary survey	69(*a*)	...	51(*b*)	...	51(*b*)	...
		Total, Part I ...	69	...	51	22	73	...
								Part II—Circles
	Kyaukpyu	(*c*) Under supplementary survey ...	...	...	...	...	...	...
		(*d*) Not under supplementary survey	...	...	...	...	...	...
		Total, Part II ...	...	...	...	...	...	...
		Total for district ...	69	3	51	22	73	...
ARAKAN—concluded.								**Part I.—Circles**
		(*a*) Under supplementary survey ...	14	...	11	9	20	...
		(*b*) Not under supplementary survey	17(*c*)	...	11(*d*)	9(*e*)	20(*f*)	...
		Total, Part I ...	17	...	11	9	20	...
								Part II—Circles
	Sandoway	(*c*) Under supplementary survey ...	10	...	...	7(*g*)	7(*g*)	51
		(*d*) Not under supplementary survey	15(*h*)	...	...	7(*i*)	7(*i*)	55
		Total, Part II ...	15	...	...	1	1	106
		Total for district ...	32	3(*j*)	11	10	21	106
		Total, Part I ...	129	...	97	63	160	...
		Total, Part II ...	54	...	...	36	36	693
	Total Arakan division.	Area of waste-land grants ...	...	...	...	...	...	...
		Grand Total, Parts I and II ...	183	11(*j*)	97	99	196	693

in existing Circles for the year ending 30th June 1899—continued.

AREA.			AVERAGE PER INSPECTOR.			AVERAGE, PER SURVEYOR, INCLUDING CIRCLE THUGYIS AND THUGYISAYES.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis								
441,600	97,491	66,825	...	...	...	1,547	1,061	(*a*) Includes 55 circles shown under Part I (*a*).
2,366,080	47,738	18,899	...	...	...	936	371	(*b*) Includes 41 thugyis shown under Part I (*a*).
2,807,680	145,229	85,724	...	...	...	1,989	1,174	
under Village Headmen.								
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
2,807,680	145,229	85,724	935,893	48,409	28,575	1,989	1,174	
under Taikthugyis.								(*c*) Includes 14 circles shown under Part I (*a*).
50,270	25,313	13,843	...	...	...	1,266	692	(*d*) Included under Part I (*a*).
1,310,413	18,038	7,005	...	...	...	902	350	(*e*) Included under Part I (*a*).
1,360,683	43,351	20,848	...	...	...	2,168	1,042	(*f*) Included under Part I (*a*).
under Village Headmen								
22,468	10,954	7,117	...	...	...	1,565	1,017	(*g*) Includes six *thugyisayés* shown under Part I (*a*).
1,038,609	11,412	4,598	...	...	...	1,630	657	(*h*) Includes 10 circles shown under Part II (*c*).
1,061,077	22,366	11,715	...	...	...	22,366	11,715	(*i*) Included under Part II (*c*).
2,421,760	65,717	32,563	807,253	21,906	10,854	3,129	1,551	
6,140,973	489,483	164,711	...	...	...	3,059	1,029	
5,628,599	345,414	103,594	...	...	...	9,595	2,878	
96,028	96,028	43	...	...	...	...	...	
11,865,600	930,925	268,348	1,078,691	84,630	24,395	4,750	1,369	(*j*) Includes district surveyor.

STATEMENT NO. VIII.—*Table showing the Revenue Officers employed*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	NUMBER OF				
				Inspectors.	Circle thugyis.	*Thugyisayés* or revenue surveyors.	Total number of circle thugyis, *thugyisayés*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
	Rangoon Town.	(*a*) Under supplementary survey ...	8*	...	6(*a*)	2(*b*)	8	...
		(*b*) Not under supplementary survey ...	...	...	...	...	...	...
		Total, Part I ...	8	...	6	2(*b*)	8	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	...	...	...	...	...	...
		(*d*) Not under supplementary survey	...	...	...	...	...	...
		Total, Part II ...	....	...	...	...	...	...
		Total for district ...	8	2	6	2	8	...
								Part I.—Circles
	Hanthawaddy.	(*a*) Under supplementary survey ...	30	...	30	41	71	...
		(*b*) Not under supplementary survey	...	...	...	...	...	...
PEGU ...		Total, Part I ...	30	...	30	41	71	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	24	...	...	51	51	358
		(*d*) Not under supplementary survey	...	...	...	...	...	...
		Total, Part II ...	24	...	...	51	51	358
		Total for district ...	54	6	30	92	122	358
								Part I.—Circles
	Pegu ...	(*a*) Under supplementary survey ...	14	...	14	20†	34	...
		(*b*) Not under supplementary survey	3(*c*)	...	3(*d*)	1(*e*)	4(*f*)	...
		Total, Part I ...	16	...	16	20‡	36	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	8	...	...	17	17	130
		(*d*) Not under supplementary survey	9(*g*)	...	...	10(*h*)	10(*h*)	113
		Total, Part II ...	13	...	...	22	22	243
		Total for district ...	29	3	16	42	58	243

in existing Circles for the year ending 30th June 1899—continued.

Area.			Average per Inspector			Average per Surveyor, including Circle Thugyis and Thugyisayes,		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
12,160	3,689	1,249	...	...	...	461	156	* Includes three town circles There are five agricultural circles in charge of four thugyis.
...	...	...	...	...	...	...	..	
12,160	3,689	1,249	...	...	...	461	156	(*a*) Includes two town land thugyis.
under Village Headmen.								(*b*) Salaries paid by Government and not included elsewhere.
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
12,160	3,689	1,249	6,080	1,844	624	461	156	
under Taikthugyis.								
865,958	593,047	36,684	...	...	...	8,353	517	
...	...	...	...	...	...	...	...	
865,958	593,047	36,684	...	...	...	8,353	517	
under Village Headmen.								
1,068,762	487,193	24,433	...	...	...	9,553	479	
...	...	...	...	...	...	...	...	
1,068,762	487,193	24,433	...	...	...	9,553	479	
1,934,720	1,080,240	61,117	322,453	180,040	10,186	8,854	501	
under Taikthugyis.								† Includes three *sayès* temporarily appointed.
385,807	287,285	13,255	...	...	...	8,450	390	(*c*) Includes one circle shown under Part I (*a*).
1,188,871	77,289	5,053	...	...	...	19,322	1,263	(*d*) Includes one thugyi shown under Part I (*a*).
1,574,678	364,574	18,308	...	...	...	10,127	509	(*e*) *Thugyisayè* shown under Part I (*a*).
under Village Headmen.								(*f*) Includes one thugyi and one *thugyisayè* shown under Part I (*a*).
396,588	158,719	9,602	...	...	...	9,336	565	‡ Excludes seven surveyors temporarily appointed for revision survey.
765,374	157,476	9,294	...	...	...	15,748	929	(*g*) Includes four circles shown under Part II (*c*).
1,161,962	316,195	18,896	...	...	...	14,372	859	(*h*) Includes five surveyors shown under Part II (*c*).
2,736,640	680,769	37,204	912,213	226,923	12,401	11,737	641	

STATEMENT No. VIII.—*Table showing the Revenue Officers employed*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of				
				Inspectors.	Circle thugyis.	*Thugyisayès* or revenue surveyors.	Total number of circle thugyis, *thugyi-sayès*, and revenue surveyors (columns 6 and 7.)	Number of village headmen collecting land revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
	Tharrawaddy.	(*a*) Under supplementary survey ...	17	...	17	21	38	...
		(*b*) Not under supplementary survey	9(*a*)	...	9(*b*)	...	9(*b*)	...
		Total, Part I ...	21	...	21	21	42	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	9	...	...	18	18	201
		(*d*) Not under supplementary survey	8(*c*)	...	...	8(*d*)	8(*d*)	35
		Total, Part II ...	10	...	...	19	19	236
		Total for district ...	31	4	21	40	61	236
								Part I.—Circles
Pegu—concluded.		(*a*) Under supplementary survey ...	27	...	26	19	45	...
		(*b*) Not under supplementary survey	13(*e*)	...	12(*e*)	9(*e*)	21(*e*)	...
		Total, Part I ...	27	...	26	19	45	...
								Part II.—Circles
	Prome ...	(*c*) Under supplementary survey ...	28	...	...	26*	26	291
		(*d*) Not under supplementary survey	12(*f*)	...	...	12(*f*)	12(*f*)	84(*f*)
		Total, Part II ...	28	...	...	26*	26	291
		Total for district ...	55	4	26	45	71	291
	Total, Pegu Division.	Total, Part I ...	102	...	99	103	202	...
		Total, Part II ...	75	...	...	118	118	1,128
		Grand Total, Parts I and II ...	177	19	99	221	320	1,128

in existing Circles for the year ending 30th June 1899—continued.

Area.			Average per Inspector.			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
624,445	243,183	45,908	...	...	...	6,400	1,208	
736,195	11,966	4,714	...	...	...	1,330	524	(*a*) Includes five circles shown under Part I (*a*).
1,360,640	255,149	50,622	...	...	...	6,075	1,205	(*b*) Includes five thugyis shown under Part I (*a*).
under Village Headmen.								
262,454	160,672	24,702	...	...	...	8,926	1,372	
201,546	9,799	3,050	...	...	...	1,225	381	(*c*) Includes seven circles shown under Part II (*c*).
464,000	170,471	27,752	...	...	...	8,972	1,461	(*d*) Includes seven thugyis shown under Part II (*c*).
1,824,640	425,620	78,374	456,160	106,405	19,594	6,977	1,285	
under Taikthugyis.								
435,704	160,876	75,679	...	...	...	3,575	1,682	
369,696	1,573	785	...	...	...	75	37	(*e*) Included under Part I (*a*).
805,400	162,449	76,464	...	...	...	3,610	1,699	
under Village Headmen.								
667,675	159,127	79,962	...	...	...	6,120	3,075	(*f*) Included under Part II (*c*).
391,885	5,318	2,991	...	...	...	443	249	
1,059,560	164,445	82,953	...	...	...	6,325	3,190	*Includes one revenue surveyor appointed for the up-keep of the Prome town survey maps and not included elsewhere.
1,864,960	326,894	159,417	466,240	81,723	39,854	4,604	2,245	
4,618,836	1,378,908	183,327	...	...	...	6,826	908	
3,754,284	1,138,304	154,034	...	...	...	9,647	1,305	
8,373,120	2,517,212	337,361	440,691	132,485	17,756	7,866	1,054	

STATEMENT No. VIII—*Table showing the Revenue Officers*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of				
				Inspectors.	Circle thugyis.	*Thugyisayés* or revenue surveyors.	Total number of circle thugyis, *thugyi-sayés*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles under
		(*a*) Under supplementary survey ...	15	...	15	16	31	...
		(*b*) Not under supplementary survey	1(*a*)	...	1(*a*)	1(*a*)	2(*a*)	...
		Total, Part I ...	15	...	15	16	31	...
								Part II.—Circles
	Thôngwa ...	(*c*) Under supplementary survey ...	23(*b*)	...	...	69	69	536
		(*d*) Not under supplementary survey	...	...	...	1(*c*)	1(*c*)	3(*d*)
		Total, Part II ...	21	...	...	69	69	536
		Total for district ...	36	9	15	85	100	536
IRRAWADDY								Part I.—Circles
		(*a*) Under supplementary survey ...	29§	...	17	28	45	...
		(*b*) Not under supplementary survey	6(*e*)	...	5(*f*)	...	5(*f*)	...
		Total, Part I ...	33	...	20	28	48	...
								Part II.—Circles
	Bassein ...	(*c*) Under supplementary survey ..	24§	...	...	37	37	313
		(*d*) Not under supplementary survey	...	...	...	...	...	...
		Total, Part II ...	24§	...	...	37	37	313
		Total for district ..	57	8	20	65	85	313

employed in existing Circles for the year ending 30th June 1899—continued.

Area.			Average per Inspector			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
Taikthugyis.								
268,904	167,322	13,635	...	...	...	5,397	440	(*a*) Included under Part I (*a*).
472,196	2,565	442	...	...	...	1,282	221	
741,100	169,887	14,077	...	...	...	5,480	454	
under Village Headmen.								
1,377,954	679,236	40,941	...	...	...	9,844	593	(*b*) Includes parts of two circles shown under Part I (*a*).
101,746	4,490	303	...	...	...	4,490	303	(*c*) Included under Part I (*b*).
								(*d*) Included under Part II (*e*).
1,479,700	683,726	41,244	...	...	...	9,909	598	
2,220,800	853,613	55,321	246,756	94,846	6,147	8,536	553	
under Taikthugyis.								
742,240	272,164	29,626	...	...	...	6,048	658	§ Includes three circles of which one half is administered by circle thugyis and the other half by village headmen.
1,240,355	11,408	2,259	...	...	...	2,282	452	(*e*) Includes two circles shown under Part I (*a*).
1,982,595	283,572	31,885	...	...	...	5,908	664	(*f*) Includes two thugyi shown under Part I (*a*).
under Village Headmen.								
635,005	252,154	27,426	...	...	...	6,815	741	
.....	.....	...	...	...	...	...	...	
635,005	252,154	27,426	...	...	...	6,815	741	
2,617,600	535,726	59,311	327,200	66,966	7,414	6,303	698	

STATEMENT No. VIII.—*Table showing the Revenue Officers*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of				
				Inspectors.	Circle thugyis.	*Thugyisayes* or revenue surveyors.	Total number of circle thugyis, *thugyi-sayes*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
	Henzada	(*a*) Under supplementary survey ...	38	...	34	33	67	...
		(*b*) Not under supplementary survey	11(*a*)	...	8(*a*)	...	8(*a*)	...
		Total, Part I ..	38	...	34	33	67	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	17	...	...	18	18	158
		(*d*) Not under supplementary survey	6(*b*)	...	...	5(*b*)	5(*b*)	21(*b*)
		Total, Part II ...	17	...	...	18	18	158
		Total for district ...	55	6	34	51	85	158
								Part I.—Circles
IRRAWADDY —*concld.*	Myaungmya	(*a*) Under supplementary survey ...	13	...	13	32	45*	...
		(*b*) Not under supplementary survey	2(*c*)	...	2(*c*)	1	3(*d*)	...
		Total, Part I ...	13	...	13	33	46	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	11	...	...	17	17	198
		(*d*) Not under supplementary survey	3(*e*)	...	...	3(*e*)	3(*e*)	17
		Total, Part II ...	11	...	...	17	17	215
		Total for district ...	24	4	13	50	63	215
	Total Irrawaddy Division.	Total, Part I ...	99	...	82	110	192	...
		Total, Part II ...	73	...	...	141	141	1,222
		GRAND TOTAL, PARTS I AND II ...	172	27	82	251	333	1,222

employed in existing Circles for the year ending 30th June 1899—continued.

Area.			Average per Inspector.			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
835,155	337,326	75,686	...	...	...	5,035	1,129	
401,267	3,128	1,340	...	...	...	391	167	(*a*) Included under Part I (*a*).
1,236,422	340,454	77,026	...	...	...	5,081	1,150	
under Village Headmen.								
308,058	135,534	26,898	...	...	...	7,530	1,494	
302,560	341	156	...	...	...	68	31	(*b*) Included under Part II (*c*).
610,618	135,875	27,054	...	...	...	7,549	1,503	
1,847,040	476,329	104,080	307,840	79,388	17,347	5,604	1,224	
under Taikthugyis.								
611,271	299,792	27,230	...	...	...	6,662	605	* Includes six extra *thugyisayès* engaged during field season.
339,342	15,226	1,173	...	...	...	5,075	391	(*c*) Included under Part I (*a*).
950,613	315,018	28,403	...	...	...	6,848	617	(*d*) Includes two *thugyisayès* shown under Part I(*a*).
under Village Headmen.								
630,970	143,517	21,320	...	...	...	8,442	1,254	
341,617	7,477	682	...	...	...	2,492	227	(*e*) Included under Part II (*c*).
972,587	150,994	22,002	...	...	...	8,882	1,294	
1,923,200	466,012	50,405	480,800	116,503	12,601	7,397	800	
4,910,730	1,108,931	151,391	...	...	...	5,776	788	
3,697,910	1,222,749	117,726	...	...	...	8,672	835	
8,608,640	2,331,680	269,117	318,839	86,359	9,967	7,002	808	

STATEMENT No. VIII.—*Table showing the Revenue Officers employed in*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of: Inspectors.	Circle thugyis.	*Thugyisayès* or revenue surveyors.	Total number of circle thugyis, *thugyisayès*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
							Part I.—Circles	
MINBU ...	Thayetmyo	(*a*) Under supplementary survey ...	12	...	12	8	20	...
		(*b*) Not under supplementary survey...	9(*a*)	...	9(*b*)	6 (*c*)	15(*d*)	...
		Total, Part I ...	13	...	13	8	21	...
							Part II.—Circles	
		(*c*) Under supplementary survey ...	18	...	...	12	12	143
		(*d*) Not under supplementary survey	23(*e*)	...	...	18(*f*)	18(*f*)	249(*g*)
		Total, Part II ...	26	...	...	13	13	310
		Total for district ...	39	3†	13	21	34	310
							Part I.—Circles	
TENASSERIM	Toungoo ...	(*a*) Under supplementary survey ...	...	...	...	...	...	...
		(*b*) Not under supplementary survey	16	...	16	...	16	...
		Total, Part I ...	16	...	16	...	16	...
							Part II.—Circles	
		(*c*) Under supplementary survey ...	...	...	...	...	...	...
		(*d*) Not under supplementary survey	21	...	...	13	13	281
		Total, Part II ...	21	...	...	13	13	281
		Total for district ...	37	1*	16	13	29	281
							Part I.—Circles	
	Salween ...	(*a*) Under supplementary survey ...	...	...	...	...	...	...
		(*b*) Not under supplementary survey	6	...	6	...	6	...
		Total, Part I ...	6	...	6	...	6	...
							Part II.—Circles	
		(*c*) Under supplementary survey ...	...	...	...	...	...	...
		(*d*) Not under supplementary survey	...	...	...	...	...	...
		Total, Part II ...	...	...	...	...	...	...
		Total for district ...	6	1*	6	...	6	...
							Part I.—Circles	
	Thatôn ...	(*a*) Under supplementary survey ...	30	...	30	41	71	...
		(*b*) Not under supplementary survey	3	...	3	...	3	...
		Total, Part I ...	33	...	33	41	74	...
							Part II.—Circles	
		(*c*) Under supplementary survey ...	14	...	...	20	20	101
		(*d*) Not under supplementary survey	2	...	...	1	1	17
		Total, Part II ...	16	...	...	21	21	118
		Total for district ...	49	5	33	62	95	118

existing Circles for the year ending 30th June 1899—continued.

Area.			Average per Inspector.			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.								
Total area of district.	Area assessed or specially exempted from revenue.	Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
172,642	29,126	14,402	...	...	...	1,456	720	(*a*) Includes eight circles shown under Part I (*a*).
765,557	13,779	7,330	...	...	...	919	489	(*b*) Includes eight thugyis shown under Part I (*a*).
938,199	42,905	21,732	...	...	...	2,043	1,035	(*c*) Included under Part I (*a*).
under Village Headmen.								(*d*) Includes 14 thugyis, &c., shown under Part I (*a*).
151,425	43,831	18,516	...	...	...	3,653	1,543	(*e*) Includes 15 circles shown under Part II (*c*).
444,456	41,561	23,453	...	...	...	2,309	1,303	(*f*) Includes 17 surveyors shown under Part II (*c*).
595,881	85,392	41,969	...	...	...	6,569	3,228	(*g*) Includes 82 village headmen shown under Part II (*c*).
1,534,080	128,297	63,701	511,360	42,766	21,234	3,773	1,874	† Includes district surveyor.
under Taikthugyis.								
...	...	...	...	...	...	...	...	
1,539,520	120,954	17,349	...	...	...	7,560	1,084	
1,539,520	120,954	17,349	...	...	...	7,560	1,084	
under Village Headmen.								
...	...	...	...	...	...	...	...	
2,410,560	111,885	20,469	...	...	...	8,607	1,575	
2,410,560	111,885	20,469	...	...	...	8,607	1,575	
3,950,080	232,839	37,818	3,950,080	232,839	37,818	8,029	1,304	* District surveyor.
under Taikthugyis.								
...	...	...	...	...	...	...	...	
1,706,240	18,220	7,532	...	...	...	3,037	1,255	
1,706,240	18,220	7,532	...	...	...	3,037	1,255	
under Village Headmen.								
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
1,706,240	18,220	7,532	1,706,240	18,220	7,532	3,037	1,255	
under Taikthugyis.								
1,598,347	367,990	39,690	...	...	...	5,183	559	
959,106	10,648	2,288	...	...	...	3,549	763	
2,557,453	378,638	41,978	...	...	...	5,117	567	
under Village Headmen.								
457,887	161,550	19,102	...	...	...	8,077	955	
241,620	7,033	1,526	...	...	...	7,033	1,526	
699,507	168,583	20,628	...	...	...	8,028	982	
3,256,960	547,221	62,606	651,392	109,444	12,521	5,760	659	

STATEMENT No. VIII.—*Table showing the Revenue Officers employed in*

Division.	District.	Classification of areas.	Number of circles under *taik-thugyis* or village headmen.	Number of: Inspectors.	Circle thugyis.	*Thugyisayis* or revenue surveyors.	Total number of circle thugyis, *thugyi-sayes*, and revenue surveyors (columns 6 and 7).	Number of village headmen collecting land-revenue.
1	2	3	4	5	6	7	8	9
								Part I.—Circles
	Amherst ...	(*a*) Under supplementary survey ...	29	...	29	20	49	...
		(*b*) Not under supplementary survey	27(*a*)	...	25(*b*)	...	25(*b*)	...
		Total, Part I ...	38	...	36	20	56	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	26(*c*)	...	...	23	23	133
		(*d*) Not under supplementary survey	15(*d*)	...	...	14 (*d*)	14(*d*)	27(*d*)
		Total, Part II ...	25	...	...	23	23	133
		Total for district ...	63	5	36	43	79	133
								Part I.—Circles
	Tavoy ...	(*a*) Under supplementary survey ...	27	...	21	15	36	...
		(*b*) Not under supplementary survey	26(*e*)	...	19(*f*)	13 (*g*)	32(*h*)	...
		Total, Part I ...	34	...	26	15	41	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	10	...	...	7(*i*)	7(*i*)	40
		(*d*) Not under supplementary survey	5(*j*)	...	...	4(*j*)	4(*j*)	30(*j*)
TENASSERIM —*concluded.*		Total, Part II ...	10	...	...	3	3	40
		Total for district ...	44	2	26	18	44	40
								Part I.—Circles
	Mergui ...	(*a*) Under supplementary survey ...	6	...	6	6(*k*)	12(*k*)	...
		(*b*) Not under supplementary survey	6 (*l*)	...	6(*m*)	1(*n*)	7(*o*)	...
		Total, Part I ...	7	...	7	5	12	...
								Part II.—Circles
		(*c*) Under supplementary survey ...	14	...	...	13	13	106
		(*d*) Not under supplementary survey	16(*p*)	...	...	13(*q*)	13(*q*)	...
		Total, Part II ...	17	...	...	13	13	106
		Total for district ...	24	2	7	18	25	106
	Total, Tenasserim.	Total, Part I ...	134	...	124	81	205	...
		Total, Part II ...	89	...	...	73	73	678
		GRAND TOTAL, PARTS I AND II ...	223	16	124	154	278	678
	GRAND TOTAL, LOWER BURMA.	Total, Part I ...	477	...	415	365	780	...
		Total, Part II ...	317	...	...	381	381	4,031
		Grants ...	...	...	...	...	...	...
		GRAND TOTAL ...	794	76*	415	746	1,161	4,031

existing Circles for the year ending 30th June 1899—concluded.

Area.			Average per Inspector.			Average per Surveyor, including Circle Thugyis and Thugyisayes.		Remarks.
Area in acres.		Number of holdings.	Total area.	Assessed or specially exempted from revenue.	Holdings.	Assessed or specially exempted from revenue.	Holdings.	
Total area of district.	Area assessed or specially exempted from revenue.							
10	11	12	13	14	15	16	17	18
Acres.	Acres.		Acres.	Acres.		Acres.		
under Taikthugyis.								
404,759	157,807	22,800	...	...	...	3,221	465	(*a*) Includes 18 circles shown under Part I (*a*).
3,671,626	23,498	7,254	...	...	...	940	290	(*b*) Includes 18 thugyis shown under Part I (*a*).
4,076,385	181,305	30,054	...	...	...	3,238	537	
under Village Headmen.								
423,220	147,331	22,039	...	...	...	6,406	958	(*c*) Includes one circle shown under Part I (*a*).
20,075	1,908	782	...	...	...	136	56	(*d*) Included under Part II (*c*).
443,295	149,239	22,821	...	...	...	6,489	992	
4,519,680	330,544	52,875	903,936	66,109	10,575	4,184	669	
under Taikthugyis.								
204,253	74,488	24,858	...	...	...	2,069	690	(*e*) Includes 19 circles shown under Part I (*a*).
2,799,509	9,377	5,301	...	...	...	293	166	(*f*) Includes 14 thugyis shown under Part I (*a*).
3,003,762	83,865	30,159	...	...	...	2,045	736	
under Village Headmen.								
73,393	29,058	8,686	...	...	...	4,151	1,241	(*g*) Included under Part I (*a*).
319,965	3,898	2,035	...	...	...	974	509	(*h*) Includes 27 thugyis and *thugyisayès* shown under Part I (*a*).
393,358	32,956	10,721	...	...	...	10,985	3,574	(*i*) Includes four surveyors shown under Part I (*a*).
3,397,120	116,821	40,880	1,698,560	58,410	20,440	2,655	929	(*j*) Included under Part II (*c*).
under Taikthugyis.								
113,359	20,739	6,649	...	...	...	1,728	554	(*k*) Includes one *thugyisayè* temporarily appointed and one revenue surveyor employed as *sayè* shown under Part II (*c*).
2,255,329	2,977	1,527	...	...	...	425	218	
2,368,688	23,716	8,176	...	...	...	1,976	681	
under Village Headmen.								(*l*) Includes five circles shown under Part I (*a*).
254,750	53,761	15,584	...	...	...	4,135	1,199	(*m*) Includes five thugyis shown under Part I (*a*).
3,641,522	9,925	4,222	...	...	...	763	325	(*n*) Included under Part I (*a*).
3,896,272	63,686	19,806	...	...	...	4,899	1,524	(*o*) Includes five thugyis and one *thugyisayè* shown under Part I (*a*).
6,264,960	87,402	27,982	3,132,480	43,701	13,991	3,496	1,119	(*p*) Includes 13 circles shown under Part II (*c*).
15,252,048	806,698	135,248	...	...	...	3,935	660	(*q*) Included under Part II (*c*).
7,842,992	526,349	94,445	...	...	...	7,210	1,294	
23,095,040	1,333,047	229,693	1,443,440	83,315	14,356	4,795	826	
31,860,786	3,826,925	656,409	...	...	...	4,906	842	
21,519,666	3,318,208	511,768	...	...	...	8,709	1,343	
96,028	96,028	43	...	...	...	...	...	* Includes four district surveyors.
53,476,480	7,241,161	1,168,220	703,638	95,278	15,371	6,237	1,006	

STATEMENT NO. IX.—*Supplementary Survey Inspection.*

1	2	3	4	5			6	7	8			9			10	11
			NUMBER OF KWINS IN WHICH THE FIELD-WORK WAS TESTED.													
			By Land Records Staff.					By District Officers.								
				Inspectors.					*Subdivisional Officers.*			*Township Officers.*				
District.	Year.	Total number of *kwins* in tract.	Superintendent.	Number of Inspectors.	Number of *kwins* checked.	Average.	Total.	Deputy Commissioner.	Number of Subdivisional Officers.	Number of *kwins* checked.	Average.	Number of Township Officers.	Number of *kwins* checked.	Average.	Total.	Remarks.
Akyab	1897-98 ...	*1,103*	*108*	*5*	*631*	*126*	*651*	*3*	*3*	*53*	*18*	*8*	*87*	*11*	*143*	
	1898-99 ...	1,103	110	5	649	130	689	20	3	63	21	8	77	10	160	
Kyaukpyu	1897-98* ...	*550*	*79*	*3*	*239*	*80*	*304*	*2*	..	...	...	*4*	*17*	*4*	*19*	
	1898-99 ...	550	107	3	279	93	384	2	...	...	...	5	40	8	42	
Sandoway	1897-98 ...	*192*	*67*	*2*	*155*	*77*	*155*	*7*	...	...	...	*3*	*33*	*11*	*40*	
	1898-99 ...	192	84	2	168	84	168	1	...	...	...	3	23	8	24	
Hanthawaddy	1897-98 ...	*1,605*	*93*	*6*	*660*	*110*	*710*	*19*	*3*	*73*	*24*	*6*	*57*	*9*	*149*	
	1898-99 ...	1,605	98	6	641	107	701	17	3	48	16	6	68	11	133	
Pegu	1897-98 ...	*632*	*87*	*3*	*314*	*105*	*401*	*5*	*1*	*12*	*12*	*3*	*37*	*12*	*54*	
	1898-99 ...	677	83	3	318	106	401	7	1	11	11	3	50	17	68	
Tharrawaddy	1897-98 ...	*542*	*100*	*4*	*425*	*106*	*439*	*9*	*2*	*10*	*5*	*5*	*25*	*5*	*44*	
	1898-99 ...	542	95	4	444	111	471	11	2	17	8	5	39	8	67	
Prome	1897-98 ...	*1,006*	*53*	*4*	*642*	*160*	*695*	*15*	*2*	*27*	*13*	*6*	*48*	*8*	*90*	
	1898-99 ...	1,006	56	4	646	161	646	36	3	61	20	7	119	17	216	
Thôngwa	1897-98 ...	*1,098*	*76*	*9*	*699*	*78*	*775*	*9*	*3*	*50*	*17*	*7*	*104*	*15*	*163*	
	1898-99 ...	1,098	82	9	726	81	808	6	3	66	22	7	85	12	137	
Bassein	1897-98 ...	*1,197*	*80*	*7*	*694*	*99*	*705*	*24*	*2*	*50*	*25*	*7*	*114*	*16*	*188*	
	1898-99 ...	1,197	129	7	735	105	752	14	2	36	18	7	97	14	147	
Henzada	1897-98 ...	*837*	*88*	*6*	*507*	*84*	*595*	*32*	*2*	*49*	*24*	*6*	*108*	*18*	*189*	
	1898-99 ...	839	84	6	545	91	629	25	2	55	27	6	104	17	184	
Myaungmya	1897-98 ...	*872*	*80*	*4*	*327*	*82*	*389*	*7*	*2*	*33*	*16*	*4*	*69*	*17*	*109*	
	1898-99 ...	872	71	4	331	83	360	7	2	26	13	4	58	14	91	
Thayetmyo	1897-98 ...	*287*	*128*	*2*	**265*	*132*	*222*	*10*	*2*	*16*	*8*	*3*	*34*	*11*	*60*	
	1898-99 ...	320	94	2	246	123	260	16	2	6	3	4	38	9	60	
Thatôn	1897-98 ...	*871*	*97*	*4*	*317*	*79*	*351*	*3*	*2*	*12*	*6*	*4*	*17*	*4*	*32*	
	1898-99 ...	1,334	74	5	481	96	*536	...	3	44	15	6	14	2	58	
Amherst	1897-98 ...	*865*	*108*	*5*	*469*	*94*	**363*	*6*	*2*	*28*	*14*	*6*	*62*	*10*	*96*	
	1898-99 ...	*866	123	5	492	98	384	...	3	34	11	7	60	9	94	
Tavoy	1897-98 ...	*417*	*70*	*2*	*175*	*87*	*214*	*9*	...	...	...	*4*	*31*	*8*	*40*	
	1898-99 ...	417	74	2	183	92	222	3	...	...	...	4	24	6	27	
Mergui	1897-98 ...	*630*	*49*	*2*	*191*	*95*	*236*	*2*	*2*	*7*	*3*	*5*	*17*	*3*	*26*	
	1898-99 ...	630	95	2	141	70	216	2	2	10	5	5	45	9	57	
Total ...	1897-98 ...	*12,704*	*1,363*	*68*	*6,710*	*98*	*7,205*	**162*	*28*	*420*	*15*	*81*	*860*	*11*	*1,442*	
	1898-99 ...	13,248	1,459	69	7,025	102	7,627	167	31	477	15	87	941	11	1,585	

* Revised figures.

STATEMENT NO. X.—*Result of corrections.*

District.	Effect of Correction.							
	Total increase.		*Total decrease.*		*Net increase.*		*Net decrease.*	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
1	2	3	4	5	6	7	8	9
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres	Rs.
Akyab	212	503	14	34	198	469	...	...
Kyaukpyu	233	291	20	27	213	264	...	...
Sandoway	51	81	4	6	47	75	...	...
Hanthawaddy	362	937	67	171	295	766	...	...
Pegu	83	171	1	4	82	167	...	...
Tharrawaddy	559	985	16	30	543	955	...	...
Prome	270	358	51	64	219	294	...	...
Thôngwa	994	2,541	198	515	796	2,026	...	...
Bassein	1,014	1,968	84	247	930	1,721	...	...
Henzada	372	639	4	8	368	631	...	...
Myaungmya	1,808	4,229	113	242	1,695	3,987	...	..
Thayetmyo	99	126	64	77	35	49	...	...
Thatôn	177	255	40	40	137	215	...	...
Amherst	254	444	1	1	253	443	...	...
Tavoy	109	214	6	10	103	204	...	...
Mergui	126	199	17	29	109	170	...	...
Total ...	6,723	13,941	700	1,505	6,023	12,436	...	...

STATEMENT No. XI.—*Errors found in the field-season by Inspecting Officers of the Land Records Department during the year 1898-99.*

District.	Number of Inspecting Officers.	NEW PLOT WRONGLY SURVEYED.				OMISSIONS TO SURVEY NEW PLOTS.				ERRORS IN MARKING FALLOWS.						
		Number of new surveyed fields, or plots checked.	*No. of such plots in which errors were found.*			Number of new unsurveyed fields or plots checked.	*Number of new plots found not surveyed.*			Number of fallow fields in fields marked fallow that were checked.	*Fallow fields shown as cultivated.*			*Cultivated fields shown as fallow.*		
			Errors amounting to half an acre or more.	Errors of less than half an acre.	Total number of errors.		Errors amounting to half an acre or more.	Errors of less than half an acre.	Total number of errors.		Errors amounting to half an acre.	Errors of less than half an acre.	Total number of errors.	Errors amounting to half an acre.	Errors of less than half an acre.	Total number of errors.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Akyab	6	2,695	16	81	97	2,702	60	589	649	30,675	154	3,180	3,334	17	264	281
Kyaukpyu	4	523	13	122	135	508	19	471	490	5,559	85	2,214	2,299	4	169	173
Sandoway	3	234	2	32	34	391	6	315	321	4,241	80	1,214	1,294	1	54	55
Hanthawaddy	7	5,103	88	341	429	536	76	460	536	9,737	78	615	693	60	341	401
Pegu	4	1,090	1	34	35	...	20	276	296	3,726	26	375	401	1	20	21
Tharrawaddy	5	932	50	195	245	363	34	178	212	2,684	52	848	900	25	359	384
Prome	5	979	42	258	300	967	98	869	967	17,345	65	1,528	1,593	20	356	376
Thôngwa	10	3,916	354	1,057	1,411	1,419	654	765	1,419	8,723	868	1,379	2,247	203	280	483
Bassein	8	5,006	201	293	494	...	257	679	936	36,927	407	2,351	2,758	103	601	704
Henzada	7	2,016	26	160	186	2,026	69	893	962	7,200	41	2,832	2,873	2	151	153
Myaungmya	5	1,467	223	262	485	1,410	711	699	1,410	9,787	787	1,706	2,493	157	193	350
Thayetmyo	5	164	3	18	21	150	12	138	150	12,792	16	419	435	11	185	196
Thatôn	6	1,325	48	77	125	998	51	250	301	5,371	75	414	489	3	46	49
Amherst	6	1,785	75	236	311	356	84	272	356	8,880	281	1,912	2,193	16	261	277
Tavoy	3	1,129	20	177	197	234	39	195	234	3,500	55	475	530	9	59	68
Mergui	3	130	33	25	58	91	28	58	86	1,816	127	377	504	12	10	22
Total ...	87	28,494	1,195	3,368	4,563	12,151	2,218	7,107	9,325	168,963	3,197	21,839	25,036	644	3,349	3,993

STATEMENT NO. XI.—*Errors found in the field-season by Inspecting Officers of the Land Records Department during the year 1898-99*—concluded.

District.	Lands wrongly classified and errors in field-boundaries in the interior of holdings.				Errors in noting sales, transfers, and sub-letting of land in regard to permanent survey-marks, field boundaries, &c.										Remarks.
	Classification of land.		*Interior holding boundaries.*		*Tenant statistics.*		*Statistics of sales, transfers, mortgages, &c.*		*Permanent survey-marks.*		*Kasin errors.*		*Others.*		
	Number of holdings visited.	Number of holdings in which land was found wrongly classified.	Number of boundaries checked.	Number of boundaries in which errors were found.	Number of cases of sub-letting checked.	Omission to note, or errors in showing tenancies.	Number of cases in which sales, transfers, and mortgages were checked.	Omissions to show or errors in noting terms of sale, transfers and mortgages.	Number of marks visited.	Omissions to replace where broken, or lost, or protect marks.	Number of fields checked.	Number of errors.	Number of items checked.	Number of errors.	
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Akyab	2,030	107	26,319	364	3,283	258	1,293	87	2,093	460	412,803	6,480	2,039	155	
Kyaukpyu	78	4	12,206	487	3,328	442	713	144	1,689	695	44,717	1,142	284	78	
Sandoway	..	...	8,102	257	1,188	151	218	71	1,381	436	35,211	1,234	178	145	
Hanthawaddy	9,887	23	9,722	187	9,613	240	9,221	108	1,823	385	205,201	4,818	1,967	305	
Pegu	540	...	2,638	42	1,761	75	1,278	29	633	278	77,520	2,890	583	239	
Tharrawaddy	2,971	31	25,422	1,013	4,165	423	3,986	213	1,463	373	78,051	6,995	294	40	
Prome	19,640	69	48,243	718	2,164	440	2,197	463	1,726	494	120,853	2,441	836	203	
Thôngwa	11,598	177	16,406	3,123	6,474	1,018	1,977	396	4,105	1,439	93,376	11,923	663	293	
Bassein	2,439	100	21,272	583	3,993	505	898	324	3,547	237	288,379	5,151	4,494	956	
Henzada	14,901	52	38,998	812	5,876	436	1,799	196	3,308	967	221,182	11,132	115	62	
Myaungmya	2,104	81	7,004	703	1,307	531	382	192	2,427	1,058	40,667	6,147	1,781	1,250	
Thayetmyo	13,346	43	26,841	161	1,411	135	1,718	137	1,004	115	49,014	314	127	114	
Thatôn	6,995	44	11,782	1,393	436	65	870	63	1,924	695	62,790	7,370	44	32	
Amherst	1,649	54	11,452	719	1,044	266	683	186	2,370	1,319	87,331	7,421	1,199	607	
Tavoy	551	70	8,639	254	1,287	328	407	113	1,380	521	46,700	1,106	630	420	
Mergui	1,021	53	2,450	161	344	61	183	26	1,530	503	13,051	839	438	166	
Total ...	89,750	908	277,496	10,977	47,674	5,374	27,823	2,748	32,403	9,975	1,876,846	77,403	15,672	5,065	

STATEMENT No. XII.—*Inspection of Thngyis' measurements and land revenue rolls in area not under supplementary survey during the year 1898-99 (ending the 31st March).*

Division.	District.	Number of circles in which thugyis' measurements were checked.	Number of holdings checked.		Area of holdings found by Inspecting Officer to be under-measured, *i.e.*, holdings shown in column 4.		Total increase in area in holdings shown in column 4 due to measurement by Inspecting Officer.	Area of holdings in which thugyis' area was found to be excessive, *i.e.*, holdings shown in column 5.		Total decrease in area in holdings shown in column 5 due to measurement by Inspecting Officer.	Net difference due to Inspecting Officer.		Percentage of errors.		
			Number in which thugyis' area was found too small.	Number in which thugyis' area was found to be excessive.	Area given by thugyis.	Area found by Inspecting Officer.		Area given by thugyis.	Area found by Inspecting Officer.		Increase.	Decrease.	In cases in which thugyis' areas were found to be too small.	In cases in which thugyis' areas were found to be excessive.	In all cases.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.			
Arakan	Akyab ...	11	86	74	785	801	16	390	377	13	3	...	2·04	3·33	0·26
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	5	53	15	568	714	146	79	68	11	135	...	25·70	13·92	20·87
	Sandoway ...	21	332	97	1,126	1,369	243	419	371	48	195	...	21·58	11·46	12·62
	Total ...	37	471	186	2,479	2,884	405	888	816	72	333	...	16·34	8·11	9·89
Pegu	Rangoon Town ...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pegu ...	7	51	28	1,126	1,145	19	473	467	6	13	...	1·69	1·27	0·81
	Tharrawaddy ...	6	26	20	119	137	18	54	44	10	8	...	15·13	18·52	4·62
	Prome ...	19	27	23	27	61	34	48	34	14	20	...	125·93	29·17	26·67
	Total ...	32	104	71	1,272	1,343	71	575	545	30	41	...	5·58	5·22	2·22
Irrawaddy	Thôngwa ...	2	45	5	735	1,186	451	175	143	32	419	...	61·36	18·29	46·04
	Bassein ...	3	38	32	224	280	56	259	193	66	...	10	25·00	25·48	2·07
	Henzada ...	9	71	56	176	198	22	56	52	4	18	...	12·50	7·14	7·76
	Myaungmya ...	4	66	12	955	11,25	170	238	209	29	141	...	17·80	12·18	11·82
	Total ...	18	220	105	2,090	2,789	699	728	597	131	568	...	33·44	17·99	20·16
Minbu ...	Thayetmyo ...	12	39	69	73	87	14	111	64	47	...	33	19·18	42·34	17·93
Tenasserim	Toungoo ...	6	26	10	359	404	45	63	61	2	43	...	12·53	3·17	10·19
	Salween ...	2	1,033	65	1,231	1,822	591	161	106	55	536	...	48 01	34·16	38·51
	Thatôn * ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Amherst ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tavoy ...	12	76	21	223	336	113	71	57	14	99	...•	50·67	19·72	33·67
	Mergui ...	16	155	13	27	430	403	54	40	14	389	...	1492·59	25·92	480·25
	Total ...	36	1,290	109	1,840	2,992	1,152	349	264	85	1,067	...	62·61	24·36	48·74
Grand Total, Lower Burma ...		135	2,124	540	* 77.54	10,095	2,341	2,651	2,286	365	1,976	...	30·19	13·77	18·99

*The District Surveyor was appointed as Senior Inspector in the Land Records Department and no checking was done. The unsettled tracts of the district are under survey by local agency.

STATEMENT NO. XIII.—*General statistics relating to Government Survey Schools for the official year 1898-99.*

Division.	Station at which school is established.	District which school serves.	Monthly rate of schooling-fee.	NUMBER OF PUPILS ON THE ROLLS								Average number on the rolls monthly during the year.	Average daily attendance.	Average time spent by each pupil under tuition.	Number of days school was in session during the year.	CLASSIFICATION OF PUPILS				Number of scholarships at Rs. 10 allowed under old rules.
				ON THE 30TH SEPTEMBER 1898.				ON THE 31ST MARCH 1899.								*On the 30th September 1898.*		*On the 31st March 1899.*		
				Paying pupils.				*Paying pupils.*												
				Scholarship-holders.	Others.	Free pupils.	Total.	Scholarship-holders.	Others.	Free pupils.	Total.					Burmans and Karens.	Others.	Burmans and Karens.	Others.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs.											Mths. ds.						
ARAKAN ...	Akyab ...	Akyab and Arakan Hill Tracts.	1	6	19	...	25	5	23	...	28	24	20	7 16	272	22	3	26	2	...
	Kyaukpyu ...	Kyaukpyu and Sandoway.	1	10	6	6	22	10	12	2	24	21	16	7 24	262	22	...	24	...	...
PEGU ...	Insein ...	Hanthawaddy and Rangoon Town.	2	8	12	...	20	8	19	...	27	21	20	6 15	276	20	...	27	..	...
	Pegu ...	Pegu ...	2	12	3	...	15	12	5	...	17	17	16	9 8	278	15	...	17	...	...
	Tharrawaddy ...	Tharrawaddy ...	2	6	7	...	13	6	10	...	16	14	11	7 0	270	12	1	15	1	...
	Prome ...	Prome ...	2	9	4	1	14	9	1	...	10	11	10	7 22	264	14	...	10	...	...
IRRAWADDY	Ma-ubin ...	Thôngwa ...	2	5	8	...	13	5	18	...	23	19	14	7 9	272	13	...	23	...	...
	Bassein ...	Bassein ...	2	8	10	7	25	8	4	6	18	25	23	7 11	244	23	2	16	2	...
	Myaungmya ...	Myaungmya ...	2	6	5	...	11	6	10	...	16	14	13	8 15	263	11	...	16	...	...
	Henzada ...	Henzada ...	2	8	12	...	20	8	5	...	13	17	15	7 0	267	20	...	13	...	...
TENASSERIM	Moulmein ...	Amherst, Salween and Thatôn.	2	14	7	...	21	14	6	...	20	21	17	10 29	230	21	...	20	..	...
	Tavoy ...	Tavoy and Mergui	1	8	9	...	17	8	11	...	19	17	16	7 7	138	17	...	18	1	...
	Toungoo ...	Toungoo ...	1	4	23	...	27	6	16	...	22	22	19	7 8	255	27	...	22	...	...
4	13	19	1·2	104	125	14	243	105	140	8	253	19	16	7 13	253	237	6	247	6	...
4	*13*	*19*	*1-2*	*85*	*146*	*10*	*241*	*95*	*130*	*14*	*239*	*18*	*16*	*7 20*	*261*	*233*	*8*	*230*	*9*	...

STATEMENT No XIII.—*General statistics relating to Government Survey Schools for the official year 1898-99*—concluded.

Division.	Station at which school is established.	District which school serves.	Number of scholarship-holders from time to time during the year.		Number of scholarships allowed under new rules.		Amount sanctioned for money-prizes per annum.	Number of students appointed to the public service during the year.	Income.				Expenditure.							Actual cost.		Remarks.
			At Rs. 10.	At Rs. 5.	First grade at Rs. 10 per mensem.	Second grade at Rs. 5 per mensem.			Fees.	Fines.	Other.	Total.	Establishment.	Contingencies.	Scholarships.	Prizes.	Bonuses.	Other.	Total.	Total (column 38 *minus* column 31).	Per pupil (column 13).	
1	2	3	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
							Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab ...	Akyab and Arakan Hill Tracts.	2	4	2	4	23	...	317	...	...	317	1,104	38	393	...	150	300	1,985	1,668	69	
	Kyaukpyu	Kyaukpyu and Sandoway.	4	6	2	4	22	6	211	2	...	213	1,104	61	828	22	70	...	2,085	1,872	89	
Pegu.	Insein ...	Hanthawaddy and Rangoon Town.	2	6	2	6	25	8	492	...	...	492	1,104	32	600	25	290	119	2,170	1,678	80	
	Pegu ...	Pegu ...	11	22	4	8	16	...	406	21	...	427	1,104	13	870	16	160	430	2,593	2,166	127	
	Tharrawaddy.	Tharrawaddy ...	6	8	2	4	14	4	326	...	...	326	1,170	387	453	14	110	...	2,134	1,808	129	
	Prome ...	Prome ...	4	10	3	6	14	4	246	1	...	247	1,104	278	434	14	90	...	1,920	1,673	152	
Irrawaddy.	Ma-ubin ...	Thôngwa ...	...	...	2	3	18	6	446	6	14	466	833	31	713	7	160	...	1,744	1,278	67	
	Bassein ...	Bassein ...	6	11	2	6	21	10	438	...	...	438	1,128	326	600	21	260	...	2,335	1,897	76	
	Myaungmya	Myaungmya ...	2	4	2	4	18	3	332	...	...	332	1,104	416	477	14	130	...	2,141	1,809	129	
	Henzada ...	Henzada ...	2	6	2	6	14	1	406	5	...	411	1,104	50	533	19	100	...	1,806	1,395	82	
Tenasserim.	Moulmein	Amherst, Salween and Thatôn.	4	10	4	10	19	1	257	43	...	300	1,127	112	957	28	190	...	2,414	2,114	101	
	Mergui ...	Tavoy and Mergui.	11	11	4	4	17	11	209	...	...	209	1,104	228	666	17	130	143	2,288	2,079	122	
	Toungoo ...	Toungoo ..	...	...	5	11	19	1	274	...	...	274	1,140	39	425	28	210	365	2,207	1,933	88	
4	13	19	54	98	36	76	240	55	4,360	78	14	4,452	14,230	2,011	7,949	225	2,050	1,357	27,822	23,370	96	TOTAL, LOWER BURMA.
4	*13*	*19*	*48*	*79*	*36*	*72*	*240*	*61*	*4,238*	*37*	*15*	*4,290*	*14,175*	*995*	*7,150*	*196*	*1,530*	*875*	*24,921*	*20,631*	*88*	CORRESPONDING TOTAL FOR THE PREVIOUS YEAR.

STATEMENT NO. XIV.—*Results of the Survey examinations from October 1897 to April 1899, inclusive, relating to the official year 1898-99.*

Division.	School.	District.	OCTOBER 1897.				APRIL 1898.				OCTOBER 1898.				APRIL 1899.				Remarks.
			NUMBER OF CANDIDATES																
			From Government survey schools.		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		
			Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ARAKAN ...	Akyab ...	Akyab and Arakan Hill Tracts.	11	9	...	...	9	6	...	...	10	9	...	...	6	4	1	1	
	Kyaukpyu ...	Kyaukpyu and Sandoway.	8	6	1	...	6	3	...	...	4	4	1	1	11	4	...	...	
PEGU ...	Insein ...	Hanthawaddy and Rangoon Town.	13	12	9	5	19	17	8	2	13	12	4	...	18	16	3	...	
	Pegu ...	Pegu ...	11	7	1	1	10	8	3	3	11	9	1	1	10	9	...	...	
	Tharrawaddy ...	Tharrawaddy ...	6	1	1	1	10	8	1	...	5	3	...	...	13	9	...	...	
	Prome ...	Prome ...	8	5	...	...	2	2	...	...	7	7	...	...	7	2	...	...	
IRRAWADDY	Ma-ubin ...	Thôngwa ...	6	2	2	1	13	9	1	1	7	7	...	...	9	9	...	...	
	Bassein ...	Bassein ...	8	1	11	5	13	3	4	2	15	13	7	4	9	9	3	3	
	Myaungmya ...	Myaungmya ...	5	2	2	...	9	8	...	...	5	5	1	...	11	11	...	...	
	Henzada ...	Henzada ...	13	10	...	...	8	3	3	1	11	7	...	...	8	4	2	...	
TENASSERIM	Moulmein ...	Amherst, Thatôn and Salween.	14	5	4	...	15	11	4	1	14	8	4	1	9	9	1	1	
	Tavoy ...	Tavoy and Mergui...	6	5	...	...	5	5	...	...	8	8	1	1	8	7	...	...	
	Toungoo ...	Toungoo ...	15	11	10	6	4	2	...	...	20	19	9	3	14	13	...	...	
4	13	19	124	76	41	19	123	95	24	10	130	111	28	11	133	106	10	5	TOTAL, LOWER BURMA.
4	*13*	*19*	*113*	*36*	*49*	*5*	*119*	*77*	*30*	*15*	*124*	*76*	*41*	*19*	*123*	*95*	*24*	*10*	CORRESPONDING TOTAL FOR THE PREVIOUS YEAR.

STATEMENT No. XV.—*Results in Revenue law and arithmetic of the examinations for certificates for the appointment of Subordinate Revenue and Land Records Officers held between October 1897 and April 1899, inclusive, relating to the official year 1898-99.*

Division.	School.	District.	OCTOBER 1897.				APRIL 1898.				OCTOBER 1898.				APRIL 1899.				Remarks.
			NUMBER OF CANDIDATES																
			From Government survey schools.		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		
			Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	Number passed in revenue.	Number passed in arithmetic.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ARAKAN	Akyab ...	Akyab and Arakan Hill Tracts.	5	5	...	...	4	7	...	...	4	5	...	...	...	1	...	1	
	Kyaukpyu ...	Kyaukpyu and Sandoway.	2	3	...	...	3	3	...	...	...	...	1	...	...	3	...	...	
PEGU	Insein ...	Hanthawaddy and Rangoon Town.	6	6	1	3	19	19	1	6	...	1	...	2	10	8	...	...	
	Pegu ...	Pegu ...	3	2	1	2	3	9	3	3	1	4	...	1	...	9	...	...	
	Tharrawaddy	Tharrawaddy ...	2	2	...	...	6	8	1	1	4	3	...	...	3	3	...	...	
	Prome ...	Prome ...	3	1	...	...	...	1	...	...	1	4	...	...	...	3	...	...	
IRRAWADDY	Ma-ubin ...	Thôngwa ...	2	...	3	2	2	6	1	1	...	4	...	...	5	7	1	...	
	Bassein ...	Bassein ...	...	3	5	6	2	9	...	2	7	10	3	3	7	8	...	2	
	Myaungmya	Myaungmya ...	1	2	...	1	2	4	...	...	...	2	...	1	7	5		...	
	Henzada ...	Henzada ...	5	6	1	...	2	5	1	3	...	2	...	...	1	1	1	1	
TENASSERIM	Moulmein ...	Amherst, Thatôn and Salween.	2	5	...	1	13	15	2	2	5	7	1	2	6	8	...	...	
	Mergui ...	Tavoy and Mergui...	3	3	...	...	3	4	...	...	5	6	...	1	2	8	...	...	
	Toungoo ...	Toungoo ...	1	1	4	2	...	1	...	...	...	4	4	1	...	9	...	...	
4	13	19	35	39	15	17	59	91	9	18	27	52	9	11	41	73	2	4	TOTAL FOR LOWER BURMA.
4	*13*	*19*	*9*	*32*	*11*	*8*	*36*	*47*	*9*	*10*	*35*	*39*	*15*	*17*	*59*	*91*	*9*	*18*	CORRESPONDING TOTAL FOR THE PREVIOUS YEAR.

STATEMENT NO. XVI.—*Register of transfers of landed property during the year 1898-99 (ending the 31st March).*

Class of tenure.		Number of transfers.		Total area transferred.	
		By order of Court.	By private contract or gift.	By order of Court.	By private contract or gift.
1		2	3	4	5
		Number.	Number.	Acres.	Acres.
Revenue paying	Akyab	187	4,857	1,291	29,524
	Kyaukpyu	11	410	32	1,297
	Sandoway	31	360	147	849
	Rangoon	...	35	...	148
	Hanthawaddy	77	3,952	1,200	88,105
	Pegu	48	2,307	1,040	54,422
	Tharrawaddy	34	5,252	324	40,302
	Prome	26	4,589	201	13,837
	Thôngwa	85	3,807	2,237	71,489
	Bassein	74	3,045	1,635	35,797
	Henzada	161	3,159	1,980	20,320
	Myaungmya	21	1,840	301	24,222
	Thayetmyo	35	841	152	1,915
	Toungoo	65	595	834	7,106
	Salween	...	128	...	325
	Thatôn	14	2,355	503	39,153
	Amherst	29	1,480	263	11,320
	Tavoy	22	1,157	116	4,120
	Mergui	21	281	121	1,372
	Total	941	40,450	12,377	445,623
Wholly or partially revenue free		...	...	...	...
Those who have statutory (or otherwise recognized) powers of transfer.		...	...	...	...
Total of each class of tenure.	Revenue paying	941	40,450	12,377	445,623
	Wholly or partially revenue free	...	...	...	...
	Those who have statutory (or otherwise recognized powers of transfer).	...	...	...	...
GRAND TOTAL, LOWER BURMA		941	40,450	12,377*	445,623

STATEMENT No. XVII.—*Totals of sales, mortgages, and redemptions and other transfers for the year ending the 31st March 1899.*

Division.	District.	Area of district.	Nature of transaction and area of land affected						Amount of purchase-money or value of consideration.	Land mortgaged				Mortgaged land redeemed during the year.		Remarks.
			By succession.		By partition.		By gift.		By sale or for any valuable consideration.	*Land mortgaged in year under report.*		*Total area under mortgage.*				
										Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.	Area.	Amount paid.	
1	2	3	4		5		6		7	8	9	10	11	12	13	14	15
		Acres.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	No. of cases.	Area.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
ARAKAN	Akyab	3,287,040	1,278	5,551	378	902	466	2,796	4,578	28,019	6,60,917	4,697	77,341	10,112	1,48,949	6,989	72,660
	Northern Arakan	3,349,120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	2,897,680	38	122	18	78	13	69	408	1,360	26,490	964	20,242	5,913	1,30,699	802	14,805
	Saudoway	2,421,760	111	193	30	40	13	17	237	·746	28,171	544	17,817	1,733	45,039	521	11,428
	Total ...	11,865,600	1,427	5,866	426	1,020	492	2,882	5,223	30,025	6,55,578	6,205	1,15,409	17,758	3,24,687	8,312	99,093
PEGU	Rangoon Town	13,160	11	40	...	...	2	4	33	144	*	...	44,524	14,04,142	107,006	26,50,988	35,558	8,02,892
	Hanthawaddy	1,934,720	289	6,339	119	1,034	241	3,182	3,788	86,123	21,83,087	10,643	1,65,498	27,834	4,16,703	2,184	1,62,358
	Pegu	2,736,640	173	5,717	42	1,259	165	2,948	2,101	51,744	8,89,128	10,147	1,85,696	22,377	4,61,776	10,055	1,75,190
	Tharrawaddy	1,824,640	542	3,572	183	601	243	1,376	5,043	39,250	9,24,224	3,592	1,00,836	27,755	9,49,485	5,912	1,66,834
	Prome	1,864,960	1,004	2,434	198	361	176	417	3,277	10,826	3,21,955						
	Total ...	8,373,120	2,019	18,102	451	3,255	827	7,927	14,242	188,087	43,23,394	66,906	18,57,162	184,972	44,78,987	53,709	13,07,234
IRRAWADDY	Thôngwa	2,220,800	272	3,077	100	1,382	238	4,030	3,611	69,344	19,00,517	22,037	3,03,521	67,776	10,70,368	11,251	1,69,018
	Bassein	2,617,600	445	404,035	173	1,597	291	3,456	2,325	25,697	4,16,773	5,488	1,05,536	14,010	7,85,502	5,860	45,443
	Henzada	1,847,040	515	3,390	191	709	133	676	2,481	17,540	5,01,529	6,062	1,48,685	10,813	5,57,392	6,653	2,24,825
	Myaungmya	1,923,200	242	2,151	67	577	199	1,953	1,456	19,324	2,88,677	2,805	40,161	6,589	1,19,794	3,637	44,107
	Total ...	8,608,640	1,474	413,243	531	4,263	861	10,117	9,873	132,905	24,07,469	36,393	7,37,903	110,188	25,61,593	29,421	4,83,394
MINBU	Thayetmyo	1,534,080	129	325	53	107	70	103	356	906	30,348	1,180	50,323	10,228	3,09,523	1,905	43,143
TENASSERIM	Tounngoo	3,950,080	25	230	29	172	13	157	593	7,381	52,398	198	10,271	4,791	82,656	654	12,370
	Salween	1,706,240	63	117	31	112	...	...	34	96	2,673	...	...	...	...	...	...
	Thatôn	3,256,960	102	1,163	57	696	231	2,921	1,961	37,366	6,91,700	8,474	1,94,629	13,509	2,65,366	6,008	1,38,704
	Amherst	4,519,680	112	667	81	355	157	881	1,159	9,660	2,95,043	2,298	65,611	9,098	1,66,992	2,704	58,738
	Tavoy	3,307,120	161	487	169	383	83	351	791	2,679	1,08,239	585	14,830	3,123	85,046	846	22,855
	Mergui	6,264,960	63	324	2	4	33	107	269	1,386	26,655	573	9,540	2,094	34,158	620	6,457
	Total ...	23,095,040	566	2,988	409	1,727	507	3,517	4,807	58,588	11,76,808	12,128	2,94,881	32,615	6,35,718	10,833	2,24,124
	GRAND TOTAL, LOWER BURMA...	53,476,480	5,635	440,524	1,870	10,367	2,757	24,546	34,501	410,511	85,98,617	124,812	30,45,672	355,761	84,00,478	103,579	21,81,988

* Not available.

STATEMENT No. XVIII.—*Prevailing rents during the year 1898-99 (ending the 31st March).*

Division.	District.	Township.	Number of tenants.			Area held by tenants.	Amount paid by tenants.			Incidence per acre of total payment (column 10 divided by column 7).
			Under five years' occupancy.	Over five years' occupancy.	Total number of tenants (columns 4 and 5).		Rent in money or produce.	Government revenue, if paid by tenants.	Total amount paid by tenants (columns 8 and 9).	
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab ...	Akyab ...	677	282	959	6,550	43,699	12,602	56,301	8·60
		Pauktaw ...	1,162	118	1,280	13,755	42,634	31,208	73,842	5·37
		Minbya ...	702	45	747	6,709	16,972	14,706	31,678	4·72
		Kaladan ...	1,462	98	1,560	11,114	48,347	21,927	70,274	6·32
		Urittaung ...	1,319	190	1,509	12,311	53,548	27,723	81,271	6·60
		Myohaung ...	843	37	880	9,050	22,708	19,412	42,120	4·65
		Rathedaung ...	3,217	285	3,502	30,589	1,92,668	65,028	2,57,696	8·42
		Naaf ...	1,701	136	1,837	6,655	55,316	16,194	71,510	10·75
		Total ...	11,083	1,191	12,274	96,733	4,75,892	2,08,800	6,84,692	7·08
	Northern Arakan.	Paletwa ...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	Kyaukpyu ...	807	172	979	1,676	6,076	2,746	8,822	5·26
		Ramree ...	1,474	143	1,617	2,513	11,005	3,781	14,786	5·88
		Cheduba ...	765	112	877	2,762	8,945	4,751	13,696	4·96
		An ...	104	9	113	378	1,910	448	2,358	6·24
		Myebon ...	333	68	401	2,933	8,670	5,551	14,221	4·85
		Total ...	3,483	504	3,987	10,262	36,606	17,277	53,883	5·25
	Sandoway ...	Northern ...	32	400	432	1,521	6,433	2,710	9,143	6·01
		Central ...	1,067	138	1,205	2,971	20,675	753	21,428	7·21
		Southern ...	77	41	118	579	1,335	561	1,896	3·27
		Total ...	1,176	579	1,755	5,071	28,443	4,024	32,467	6·40
		Total, Arakan ...	15,742	2,274	18,016	112,066	5,40,941	2,30 101	7,71,042	6·88

STATEMENT No. XVIII.—*Prevailing rents during the year 1898-99 (ending the 31st March)*—continued.

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Number of tenants. Over five years' occupancy.	Number of tenants. Total number of tenants (columns 4 and 5).	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Amount paid by tenants. Government revenue, if paid by tenants.	Amount paid by tenants. Total amount paid by tenants (columns 8 and 9).	Incidence per acre of total payment (column 10 divided by column 7).
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
Pegu.	Rangoon Town.	*Nil.*	...	...	...	...	...	...	...	...
	Hanthawaddy.	Taikgyi ...	950	144	1,094	19,225	1,31,727	8,664	1,40,391	7·30
		Hmawbi ...	1,661	114	1,775	36,081	2,02,003	49,441	2,51,444	6·97
		Twantè ...	1,490	160	1,650	43,370	3,83,632	26,817	4,10,449	9·46
		Kungyangôn ...	1,804	236	2,040	52,796	3,56,139	49,183	4,05,322	7·68
		Kyauktan ...	3,086	370	3,456	123,321	12,24,077	18,557	12,42,634	10·08
		Thabyegan ...	2,742	161	2,903	92,039	8,62,828	19,609	8,82,437	9·59
		Total ...	11,733	1,185	12,918	366,832	31,60,406	1,72,271	33,32,677	9·09
	Pegu ...	Hlègu ...	1,177	200	1,377	30,972	1,89,010	25,253	2,14,263	6·92
		Kawa ...	2,107	92	2,199	69,319	6,38,046	4,464	6,42,510	9·27
		Payagalè ...	1,346	41	1,387	41,040	2,29,479	3,367	2,32,846	5·67
		Nyaunglebin ...	742	151	893	18,091	1,30,597	15,419	1,46,016	8·07
		Total ...	5,372	484	5,856	159,422	11,87,132	48,503	12,35,635	7·75
	Tharrawaddy.	Letpadan ...	2,208	159	2,367	29,066	2,11,750	58,574	2,70,324	9·30
		Minhla ...	1,683	67	1,750	15,724	1,12,697	33,890	1,46,587	9·32
		Mônyo ...	58	...	58	472	2,136	750	2,886	6·11
		Gyobingauk ...	1,880	100	1,980	15,961	1,23,355	31,526	1,54,881	9·70
		Tapun ...	622	16	638	3,947	26,782	6,056	32,838	8·32
		Total ...	6,451	342	6,793	65,170	4,76,720	1,30,796	6,07,516	9·32
	Prome ...	Prome ...	15	1	16	105	447	49	496	4·72
		Paukkaung ...	205	11	216	823	4,410	43	4,453	5·41
		Hmawza ...	857	99	956	3,193	16,383	1,477	17,860	5·59
		Thègôn ...	546	150	696	3,369	26,047	132	26,179	7·91
		Paungdè ...	377	105	482	2,727	19,450	1,397	20,847	7·64
		Shwedaung ...	913	213	1,126	4,254	35,734	212	35,946	8·45
		Padaung ...	990	245	1,235	6,922	31,460	9,890	41,350	5·97
		Total ...	3,903	824	4,727	21,333	1,33,931	13,200	1,47,131	6·90
		Total, Pegu ...	27,459	2,835	30,294	612,757	49,58,189	3,64,770	53,22,959	8·69

STATEMENT No. XVIII.—*Prevailing rents during the year 1898-99 (ending the 31st March)*—continued.

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Number of tenants. Over five years' occupancy.	Number of tenants. Total number of tenants (columns 4 and 5).	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Amount paid by tenants. Government revenue, if paid by tenants.	Amount paid by tenants. Total amount paid by tenants (columns 8 and 9).	Incidence per acre of total payment (column 10 divided by column 7).
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	Danubyu ...	1,552	190	1,742	30,051	2,64,258	8,042	2,72,300	9·06
		Yandoon ...	475	128	603	6,856	70,450	1,006	71,456	10·42
		Ma-ubin ...	2,745	123	2,868	52,035	5,75,972	258	5,76,230	11·07
		Kyaiklat ...	2,599	163	2,762	62,902	5,62,179	1,944	5,64,123	8·97
		Dedayè ...	1,741	91	1,832	48,547	4,08,002	18,944	4,26,946	8·79
		Pyapôn ...	918	52	970	31,521	2,23,307	10,157	2,33,464	7·41
		Pyindayè ...	1,753	35	1,788	43,053	3,95,564	2,895	3,98,459	9·26
		Total ...	11,783	782	12,565	274,965	24,99,732	43,246	25,42,978	9·25
	Bassein ...	Bassein ...	426	6	432	10,652	20,162	18,847	39,009	3·66
		Thabaing ...	611	20	631	6,856	16,813	10,713	27,526	4·01
		Kangyidaung ...	953	29	982	18,819	43,564	36,061	79,625	4·23
		Ngaputaw ...	286	7	293	6,066	10,907	11,049	21,956	3·62
		Yegyi ...	1,824	241	2,065	27,956	1,58,120	63,843	2,21,963	7·94
		Kyônpyaw ...	1,361	83	1,444	25,149	1,13,279	47,678	1,60,957	6·40
		Kyaunggôn ...	1,360	76	1,436	20,257	55,447	39,329	94,776	4·68
		Bassein town ...	61	13	74	756	2,972	1,890	4,862	6·43
		Total ...	6,882	475	7,357	1,16,511	4,21,264	2,29,419	6,50,674	5·58
	Henzada	Zalun ...	1,526	198	1,724	26,032	1,65,418	57,861	2,23,279	8·58
		Henzada ...	1,839	304	2,143	24,199	1,49,409	52,210	2,01,619	8·33
		Ôkpo ...	873	219	1,092	9,846	42,660	15,918	58,578	5·95
		Kanaung ...	1,050	216	1,266	10,006	63,116	18,004	81,120	8·11
		Kyangin ...	1,278	865	2,143	15,914	1,07,016	27,062	1,34,078	8·43
		Lemyethna ...	1,278	202	1,480	13,444	74,359	27,021	1,01,380	7·54
		Total ...	7,844	2,004	9,848	99,441	6,01,978	1,98,076	8,00,054	8·05
	Myaungmya.	Myaungmya ...	765	51	816	13,325	44,775	28,992	73,767	5·54
		Wakèma ...	1,808	122	1,930	32,571	2,15,000	73,738	2,88,738	8·86
		Pantanaw ...	302	11	313	4,816	21,396	11,222	32,618	6·77
		Thègwin ...	1,288	126	1,414	24,438	77,319	45,189	1,22,508	5·01
		Total ...	4,163	310	4,473	75,150	3,58,490	1,59,141	5,17,631	6·89
		Total Irrrawaddy...	30,672	3,571	34,243	5,66,067	38,81,464	6,29,873	45,11,337	7·97
Minbu.	Thayetmyo.	Thayetmyo ...	44	21	65	132	1,058	4	1,062	8·05
		Myedè ...	140	40	180	407	2,783	230	3,013	7·40
		Mindôn ...	334	36	370	1,111	16,465	1,039	17,504	15·76
		Kama ...	532	203	735	2,046	14,989	1,847	16,836	8·23
		Total Minbu ...	1,050	300	1,350	3,696	35,295	3,120	38,415	10·39

STATEMENT NO. XVIII.—*Prevailing rents during the year 1898-99 (ending the 31st March)*—concluded.

Division.	District.	Township.	Number of tenants. Under five years' occupancy.	Number of tenants. Over five years' occupancy.	Number of tenants. Total number of tenants (columns 4 and 5).	Area held by tenants.	Amount paid by tenants. Rent in money or produce.	Amount paid by tenants. Government revenue, if paid by tenants.	Amount paid by tenants. Total amount paid by tenants (columns 8 and 9).	Incidence per acre of total payment (column 10 divided by column 7).
1	2	3	4	5	6	7	8	9	10	11
						Acres.	Rs.	Rs.	Rs.	Rs.
Tenasserim.	Toungoo ...	Myoma ...	537	258	795	3,897	7,288	5,365	12,653	3·25
		Ôtkwin ...	353	1,086	1,439	10,314	14,685	13,674	28,359	2·75
		Yedashè ...	541	316	857	7,584	48,105	5,243	53,348	7·03
		Tantabin ...	8	12	20	185	600	203	803	4·34
		Shwegyin ...	...	...	...	...	...	...	...	...
		Kyaukkyi ...	143	324	467	1,421	3,126	6,993	10,119	7·12
		Total ...	1,582	1,996	3,578	23,401	73,804	31,478	1,05,282	4·50
	Salween ...	Papun ...	...	...	...	...	...	...	...	...
	Thatôn ...	Kyaikto ...	335	6	341	10,448	97,630	722	98,352	9·41
		Bilin ...	420	13	433	12,092	1,29,028	1,981	1,31,009	10·83
		Thatôn ...	485	12	497	12,939	1,21,937	2,102	1,24,039	9·59
		Martaban ...	844	43	887	31,899	2,66,731	4,853	2,71,584	8·51
		Pa-an ...	232	10	242	2,340	9,724	1,732	11,456	4·90
		Hlaingbwè ...	44	11	55	596	2,102	96	2,198	3·69
		Total ...	2,360	95	2,455	70,314	6,27,152	11,486	6,38,638	9·08
	Amherst ...	Yelamaing ...	7	...	7	207	...	284	284	1·37
		Wagaru ...	70	2	72	1,289	3,332	292	3,624	2·81
		Zaya ...	424	38	462	9,531	62,218	22,450	84,668	8·88
		Bilugyun ...	726	49	775	14,872	1,15,073	26,235	1,41,308	9·50
		Attaran ...	304	38	342	8,447	17,907	9,962	27,869	3·30
		Haungtharaw ...	80	...	80	1,391	6,058	1,770	7,828	5·63
		Moulmein ...	52	13	65	1,043	5,629	2,422	8,051	7·72
		Total ...	1,663	140	1,803	36,780	2,10,217	63,415	2,73,632	7·44
	Tavoy ...	Central ...	593	135	728	4,967	52,769	8,468	61,237	12·33
		Northern ...	271	23	294	2,342	15,595	3,965	19,560	8·35
		South-Eastern ...	684	87	771	6,855	36,333	5,963	42,296	6·17
		Western ...	1,100	169	1,269	12,841	91,937	22,881	1,14,818	8·94
		Total ...	2,648	414	3,062	27,005	1,96,634	41,277	2,37,911	8·81
	Mergui ...	Palaw ...	214	21	235	2,514	11,149	3,803	14,952	5·95
		Myoma ...	329	165	494	4,032	15,482	8,453	23,935	5·94
		Tenasserim ...	25	...	25	173	391	186	577	3·34
		Lenya ...	29	...	29	186	600	138	738	3·97
		Maliwun ...	80	...	80	395	1,089	434	1,523	3·86
		Total ...	677	186	863	7,300	28,711	13,014	41,725	5·72
		Total Tenasserim ...	8,930	2,831	11,761	1,64,800	11,36,518	1,60,670	12,97,188	7·87
		GRAND TOTAL, LOWER BURMA.	83,853	11,811	95,664	14,59,386	105,52,407	13,88,534	119,40,941	8·18

STATEMENT No. XIX.—*Civil suits between landlords and tenants during the year 1898-99 (ending the 31st March).*

Division.	District.	Suits brought by landlords.						Suits brought by tenants.		Total number of suits.		Costs incurred (including stamps).	
		For rent.		*For ejection.*		*Others.*							
		Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number (columns 3 + 5 + 7 + 9).	Value (columns 4 + 6 + 8 + 10).	Total cost.	Average cost per case (column 13 divided by 11).
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs. A. P.
Arakan	Akyab ...	31	1,865	1	7	...	...	...	...	32	1,872	217	6 12 6
	Northern Arakan ...	...	..	...	...	...	...	...	...	...	...	...	.....
	Kyaukpyu ...	2	13	...	...	..	...	...	...	2	13	8	4 0 0
	Sandoway ...	...	...	...	...	...	...	...	...	...	...	...	.....
	Total ...	33	1,878	1	7	...	...	...	...	34	1,885	225	6 9 11
Pegu	Rangoon ...	...	...	...	...	...	...	...	...	..	...	...	.....
	Hanthawaddy ...	69	18,727	9	...	44	25,746	...	...	122	44,473	3,915	32 1 5
	Pegu ...	91	17,907	5	...	5	3,869	...	...	101	20,876	3,250	32 2 10
	Tharrawaddy ...	32	2,616	7	...	62	9,314	13	482	114	12,412	1,669	14 10 3
	Prome ...	6	262	3	30	1	350	1	35	11	677	130	11 13 1
	Total ...	198	38,612	24	30	112	39,279	14	517	348	78,438	8,964	25 12 2
Irrawaddy	Thôngwa ...	86	11,237	9	1,472	37	6,427	8	1,207	140	20,343	2,921	20 13 10
	Bassein ...	22	2,143	4	115	2	155	12	583	40	2,996	742	18 8 10
	Henzada ...	20	1,285	1	...	1	20	...	...	22	1,305	230	10 7 3
	Myaungmya ...	18	2,483	3	120	11	1,079	6	315	38	3,997	321	8 7 2
	Total ...	146	17,148	17	1,707	51	7,681	26	2,105	240	28,641	4,214	17 8 11
Minbu ...	Thayetmyo ...	7	364	...	...	2	9	...	...	9	373	100	11 1 9
Tenasserim	Toungoo ...	2	180	3	420	...	...	2	294	7	894	123	17 9 2
	Salween ...	...	...	...	...	...	...	...	...	...	...	...	.....
	Thatôn ...	16	1,395	12	2,200	...	...	...	...	28	3,595	581	20 12 0
	Amherst ...	8	1,275	...	...	...	...	...	...	8	1,275	96	12 0 0
	Tavoy ...	10	1,020	...	...	2	80	1	19	13	1,119	155	11 14 9
	Mergui ...	...	...	...	...	...	...	...	...	...	...	...	.....
	Total ...	36	3,870	15	2,620	2	80	3	313	56	6,883	955	17 0 10
Grand total, Lower Burma ...		420	61,872	57	4,364	167	47,049	43	2,935	687	1,16,220	14,458	21 0 9

STATEMENT No. XX.—*Varieties of tenure held direct from Government during the year ending 31st March 1899.*

Nature of tenure.	Number of estates.	Number of villages.	Number of holders or share-holders.	Gross area.	Average area of each estate (column 5 divided by column 2).	Average assessment of each estate.
1	2	3	4	5	6	7
	Number.	Number.	Number.	Acres.	Acres.	Rs. A. P.
1. Revenue payers paying more than Rs. 50,000 revenue. (a) Individuals under law of primogeniture ...	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
2. Revenue payers paying from Rs. 50,000 to Rs. 5,000 revenue. (a) Individuals under law of primogeniture ...	...	...	...	...	..	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
3. Revenue payers paying from Rs. 5,000 to Rs. 100 revenue. (a) Individuals under law of primogeniture ...	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
4. Revenue payers paying less than Rs. 100 revenue. (a) Individuals under law of primogeniture ...	...	...	...	...	...	.....
(b) Individuals and families under ordinary law ...	...	...	...	...	...	.....
(c) Village communities	...	...	...	...	...	.....
5. Small holdings held separate and direct from Government (raiyatwarri tenure) ...	1,163,380	16,686	925,751	7,047,018	6·06	11 1 7
6. Holders of wholly or partly revenue-free tenures. In perpetuity	97	243	124	154,891	1,596·81	977 6 7
For life or lives	...	...	...	...	...	.....
7. Landowners who have redeemed the revenue	...	...	...	...	...	.....
8. Purchasers of waste lands	4	1	2	1,114	278·50	.....
9. Others	318	...	318	1,155	3·63	8 4 2
Total ...	1,163,799	16,930	926,195	7,204,178	6·19	11 2 11

STATEMENT No. XXI.—*Area and gross demand on the land on which revenue was assessed during the year ending the 31st March 1899.*

Division.	District.	Description of land.	1897-98.			1898-99.			Increase or decrease.			Percentage of increase or decrease.		
			Number of *taungyas.*	Area.	Gross demand.	Number of *taungyas.*	Area.	Gross demand.	Number of *taungyas.*	Area.	Gross demand.	Number of *taungyas.*	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Arakan.	Akyab	Paddy-land ...	...	539,148	9,81,724	..	548,251	10,14,323	...	+ 9,103	+ 32,599	...	+ 1·69	+ 3·32
		Taungya ...	6,830	13,660	6,830	7,323	14,646	7,323	+ 493	+ 986	+ 493	+ 7·22	+ 7·22	+ 7·22
		All other land ...	...	129,657	1,24,005	...	126,411	1,23,645	...	— 3,246	— 360	...	— 2·50	— 0·29
		Total ...	6,830	682,465	11,12,559	7,323	689,308	11,45,291	+ 493	+ 6,843	+ 32,732	+ 7·22	+ 1·00	+ 2·94
	Northern Arakan	Paddy-land ...	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya ...	4,351	8,702	4,351	4,574	9,148	4,574	+ 223	+ 446	+ 223	+ 5·13	+ 5·13	+ 5·13
		All other land ...	...	1,403	2,806	...	1,303	2,606	...	— 100	— 200	...	— 7·13	— 7·13
		Total ...	4,351	10,105	7,157	4,574	10,451	7,180	+ 223	+ 346	+ 23	+ 5·13	— 3·42	+ 0·32
	Kyaukpyu	Paddy-land ...	...	116,905	1,75,928	...	118,648	1,75,756	...	+ 1,743	— 172	...	+ 1·49	— 0·10
		Taungya ...	6,042	12,084	6,042	5,184	10,368	5,184	— 858	— 1,716	— 858	— 14·20	— 14·20	— 14·20
		All other land ...	...	10,644	15,805	...	7,928	11,182	...	— 2,716	— 4,623	...	— 25·52	— 29·25
		Total ...	6,042	139,633	1,97,775	5,184	136,944	1,92,122	— 858	— 2,689	— 5,653	— 14·20	— 1·93	— 2·86
	Sandoway	Paddy-land ...	...	45,895	68,613	...	46,481	69,390	...	+ 586	+ 777	...	+ 1·28	+ 1·13
		Taungya ...	3,524	7,048	3,524	3,489	6,978	3,489	— 35	— 70	— 35	— 0·99	— 0·99	— 0·99
		All other land ...	...	9,846	14,221	...	10,354	14,366	...	+ 508	+ 145	...	+ 5·16	+ 1·02
		Total ...	3,524	62,789	86,358	3,489	63,813	87,245	— 35	+ 1,024	+ 887	— 0·99	+ 1·63	+ 1·03
	Total	Paddy-land ...	...	701,948	12,26,265	..	713,380	12,59,469	...	+ 11,432	+ 33,204	...	+ 1·63	+ 2·71
		Taungya ...	20,747	41,494	20,747	20,570	41,140	20,570	— 177	— 354	— 177	— 0·85	— 0·85	— 0·85
		All other land ...	...	151,550	1,56,837	...	145,996	1,51,799	...	— 5,554	— 5,038	...	— 3·66	— 3·21
	Total, Arakan Division ...		20,747	894,992	14,03,849	20,570	900,516	14,31,838	— 177	+ 5,524	+ 27,989	— 0·85	+ 0·62	+ 1·99

STATEMENT No. XXI.—*Area and gross demand on the land on which revenue was assessed during the year ending the 31st March 1899*—continued.

Division.	District.	Description of land.	1897-98.			1898-99.			Increase or decrease.			Percentage of increase or decrease.		
			Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Pegu.	Rangoon Town	Paddy-land ...	...	916	1,909	...	912	1,900	...	— 4	— 9	...	— 0·44	— 0·47
		Taungya ...	...	...	...	...	...	...	...	...	...	...	...	...
		All other land ...	...	(*a*) 2,731	8,195	...	(*b*) 2,777	8,376	...	+ 46	+ 181	...	+ 1·68	+ 2·21
		Total ...	...	3,647	10,104	...	3,689	10,276	...	+ 42	+ 172	...	+ 1·15	+ 1·70
	Hanthawaddy ...	Paddy-land ...	...	964,406	21,09,443	...	1,003,814	21,98,224	...	+ 39,408	+ 88,781	...	+ 4·09	+ 4·21
		Taungya ...	...	...	...	...	...	...	...	...	...	...	...	...
		All other land ...	...	78,899	1,81,280	...	76,426	1,73,065	...	— 2,473	— 8,215	...	— 3·13	— 4·53
		Total ...	...	1,043,305	22,90,723	...	1,080,240	23,71,289	...	+ 36,935	+ 80,566	...	+ 3·54	+ 3·52
	Pegu ...	Paddy-land ...	...	574,197	11,36,503	...	602,745	11,68,419	...	+ 28,548	+ 31,916	...	+ 4·97	+ 2·81
		Taungya ...	837	1,674	1,006	702	1,404	841	— 135	— 270	— 165	— 16·13	— 16·13	— 16·40
		All other land ...	...	20,979	34,810	...	21,508	35,755	...	+ 529	+ 945	...	+ 2·52	+ 2·71
		Total ...	837	596,850	11,72,319	702	625,657	12,05,015	— 135	+ 28,807	+ 32,696	— 16·13	+ 4·83	+ 2·79
	Tharrawaddy ...	Paddy-land ...	...	378,461	6,63,656	...	390,336	6,87,823	...	+ 11,875	+ 24,167	...	+ 3·14	+ 3·64
		Taungya ...	908	1,816	1,317	856	1,712	1,284	— 52	— 104	— 33	— 5·73	— 5·73	— 2·51
		All other land ...	...	33,069	59,514	...	22,829	43,740	...	— 10,240	— 15,774	...	— 30·97	— 26·50
		Total ...	908	413,346	7,24,487	856	414,877	7,32,847	— 52	+ 1,531	+ 8,360	— 5·73	— 0·37	+ 1·15
	Prome ...	Paddy-land ...	...	277,001	3,02,364	...	274,826	3,02,955	...	— 2,175	+ 591	...	— 0·79	+ 0·20
		Taungya ...	7,729	14,137	11,183	5,018	10,036	9,451	— 2,711	— 4,101	— 1,732	— 35·08	— 29·01	— 15·49
		All other land ...	...	35,777	71,064	...	42,032	72,404	...	+ 6,255	+ 1,400	...	+ 17·48	+ 1·97
		Total ...	7,729	326,915	3,84,611	5,018	326,894	3,84,870	— 2,711	— 21	+ 259	— 35·08	— 0·01	+ 0·07
	Total ...	Paddy-land ...	...	2,194,981	42,13,875	...	2,272,633	43,59,321	...	+ 77,652	+ 1,45,446	...	+ 3·54	+ 3·45
		Taungya ...	9,474	17,627	13,506	6,576	13,152	11,576	— 2,898	— 4,475	— 1,930	— 30·59	— 25·39	— 14·29
		All other land ...	...	(*a*) 171,455	3,54,863	...	(*b*) 165,572	3,33,400	...	— 5,883	— 21,463	...	— 3·43	— 6·05
	Total, Pegu Division ...		9,474	2,384,063	45,82,244	6,576	2,451,357	47,04,297	— 2,898	+ 67,294	+ 1,22,053	— 30·59	+ 2·82	+ 2·66

(*a*) Includes 2,485 acres of assessed suburban lands.

(*b*) Includes 2,534 acres of assessed suburban lands.

STATEMENT NO. XXI.—*Area and gross demand on the land on which revenue was assessed during the year ending the 31st March 1899*—continued.

Division.	District.	Description of land.	1897-98.			1898-99.			Increase or decrease.			Percentage of increase or decrease.		
			Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Irrawaddy.	Thôngwa	Paddy-land	...	768,018	17,21,563	...	799,493	17,67,304	...	+ 31,475	+ 45,741	...	+ 4·10	+ 2·66
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	43,780	1,14,599	...	43,652	1,14,296	...	— 128	— 303	...	— 0·29	— 0·26
		Total	...[b]	811,798	18,36,162	...	843,145	18,81,600	...	+ 31,347	+ 45,438	...	+ 3·86	+ 2·47
	Bassein	Paddy-land	...	482,906	8,07,078	...	496,634	8,28,737	...	+ 13,728	+ 21,659	...	+ 2·84	+ 2·68
		Taungya	1,097	2,194	1,652	799	1,598	1,205	— 298	— 596	— 447	—27·16	— 27·16	— 27·06
		All other land	...	28,330	66,151	...	29,406	69,090	...	+ 1,076	+ 2,939	...	+ 3·80	+ 4·44
		Total	1,097	513,430	8,74,881	799	527,638	8,99,032	— 298	+ 14,208	+ 24,151	—27·16	+ 2·77	+ 2·76
	Henzada	Paddy-land	...	408,171	7,04,927	...	413,207	7,09,558	...	+ 5,036	+ 4,631	...	+ 1·23	+ 0·66
		Taungya	1,910	3,820	2,865	1,729	3,588	2,640	— 181	— 232	— 225	— 9·48	— 6·07	— 7·85
		All other land	...	56,098	1,04,123	...	56,699	1,05,754	...	+ 601	+ 1,631	...	+ 1·07	+ 1·57
		Total	1,910	468,089	8,11,915	1,729	473,494	8,17,952	— 181	+ 5,405	+ 6,037	— 9·48	+ 1·15	+ 0·74
	Myaungmya	Paddy-land	...	383,750	7,35,686	...	414,279	7,87,656	...	+ 30,529	+ 51,970	...	+ 7·96	+ 7·06
		Taungya	...	...	...	...	...	...	...	...	...	...	...	...
		All other land	...	29,798	68,631	...	31,007	75,407	...	+ 1,209	+ 6,776	...	+ 4·06	+ 9·87
		Total	...	413,548	8,04,317	...	445,286	8,63,063	...	+ 31,738	+ 58,746	...	+ 7·67	+ 7·30
	Total	Paddy-land	...	2,042,845	39,69,254	...	2,123,613	40,93,255	...	+ 80,768	+ 1,24,001	...	+ 3·95	+ 3·12
		Taungya	3,007	6,014	4,517	2,528	5,186	3,845	— 479	— 828	— 672	—15·93	— 13·77	— 14·88
		All other land	...	158,006	3,53,504	...	160,764	3,64,547	...	+ 2,758	+ 11,043	...	+ 1·75	+ 3·12
	Total, Irrawaddy Division		3,007	2,206,865	43,27,275	2,528	2,289,563	44,61,647	— 479	+ 82,698	+ 1,34,372	—15·93	+ 3·75	+ 3·11
Minbu.	Thayetmyo	Paddy-land	...	73,108	71,069	...	73,014	76,474	...	— 94	+ 5,405	...	— 0·13	+ 7·61
		Taungya	7,903	38,564	34,117	8,111	38,574	34,198	+ 208	+ 10	+ 81	+ 2·63	+ 0·03	+ 0·21
		All other land	...	16,887	22,235	...	16,709	23,658	...	— 178	+ 1,423	...	— 1·05	+ 6·40
		Total	7,903	128,559	1,27,421	8,111	128,297	1,34,330	+ 208	— 262	+ 6,909	+ 2·63	— 0·20	+ 5·42

STATEMENT No. XXI.—*Area and gross demand on the land on which revenue was assessed during the year ending the 31st March 1899*—concluded.

Division.	District.	Description.	1897-98.			1898-99.			Increase or decrease.			Percentage of increase or decrease.		
			Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.	Number of *taungyas*.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.
Tenasserim—concluded	Toungoo	Paddy-land	...	145,703	1,69,922	...	165,515	1,84,523	...	+ 19,812	+ 14,601	...	+ 13·60	+ 8·59
		Taungya	5,950	11,900	5,950	5,784	11,568	5,784	— 166	— 332	— 166	— 2·79	— 2·79	— 2·79
		All other land	...	17,137	23,104	...	17,558	33,655	...	+ 421	+ 10,551	...	+ 2·46	+ 45·67
		Total	5,950	174,740	1,98,976	5,784	194,641	2,23,962	— 166	+ 19,901	+ 24,986	— 2·79	+ 11·39	+ 12·56
	Salween	Paddy-land	...	6,989	8,180	...	7,010	8,119	...	+ 21	— 61	...	+ 0·30	— 0·75
		Taungya	4,716	9,441	4,722	4,667	9,334	4,667	— 49	— 110	— 55	— 1·04	— 1·16	— 1·16
		All other land	...	1,805	3,609	...	1,803	3,606	...	— 2	— 3	...	— 0·11	— 0·08
		Total	4,716	18,238	16,511	4,667	18,147	16,392	— 49	— 91	— 119	— 1·04	— 0·50	— 0·72
	Thatôn	Paddy-land	...	463,613	8,41,705	...	487,344	9,88,696	...	+ 23,731	+ 1,46,991	...	+ 5·12	+ 17·46
		Taungya	5,612	11,224	5,612	5,190	10,380	5,190	— 422	— 844	— 422	— 7·52	— 7·52	— 7·52
		All other land	...	42,986	80,358	...	44,510	1,02,140	...	+ 1,524	+ 15,782	...	+ 3·55	+ 18·28
		Total	5,612	517,823	9,33,675	5,190	542,234	10,96,026	— 422	+ 24,411	+ 1,62,351	— 7·52	+ 4·71	+ 17·39
	Amherst	Paddy-land	...	271,493	4,83,045	...	280,653	5,03,780	...	+ 9,160	+ 20,735	...	+ 3·37	+ 4·29
		Taungya	3,053	6,106	3,053	2,923	5,846	2,923	— 130	— 260	— 130	— 4·26	— 4·26	— 4·26
		All other land	...	39,559	1,16,007	...	38,507	1,13,810	...	— 1,052	— 2,197	...	— 2·66	— 1·89
		Total	3,053	317,158	6,02,105	2,923	325,006	6,20,513	— 130	+ 7,848	+ 18,408	— 4·26	+ 2·47	+ 3·06
	Tavoy	Paddy-land	...	76,396	1,19,061	...	78,079	1,20,825	...	+ 1,683	+ 1,764	...	+ 2·20	+ 1·48
		Taungya	4,516	8,358	4,994	4,606	9,212	5,071	+ 90	+ 854	+ 77	+ 1 99	+ 10·22	+ 1·54
		All other land	...	26,642	55,740	...	26,736	56,506	...	+ 94	+ 766	...	+ 0 35	+ 1·37
		Total	4,516	111,396	1,79,795	4,606	114,027	1,82,402	+ 90	+ 2,631	+ 2,607	+ 1·99	+ 2·36	+ 1·45
	Mergui	Paddy-land	...	56,964	94,242	...	59,830	99,087	...	+ 2,866	+ 4,845	...	+ 5·03	+ 5·14
		Taungya	3,773	7,547	3,773	3,420	7,686	3,817	— 353	+ 139	+ 44	— 9·36	+ 1·84	+ 1·17
		All other land	...	18,242	43,201	...	19,443	44,428	...	+ 1,201	+ 1,227	...	+ 6·58	+ 2·84
		Total	3,773	82,753	1,41,216	3,420	86,959	1,47,332	— 353	+ 4,206	+ 6,116	— 9·36	+ 5·08	+ 4·33
	Total	Paddy-land	...	1,021,158	17,16,155	...	1,078,431	19,05,030	...	+ 57,273	+ 1,88,875	...	+ 5·61	+ 11·01
		Taungya	27,620	54,579	28,104	26,590	54,026	27,452	— 1,030	— 553	— 652	— 3·73	— 1·01	— 2·32
		All other land	...	146,371	3,28,019	...	148,557	3,54,145	...	+ 2,186	+ 26,126	...	+ 1·49	+ 7·96
	Total Tenasserim Division		27,620	1,222,108	20,72,278	26,590	1,281,014	22,86,627	— 1,030	+ 58,906	+ 2,14,349	— 3·73	+ 4·82	+ 10·34
	Total, Lower Burma.	Paddy-land	...	6,034,040	1,11,96,618	...	6,261,071	1,16,93,549	...	+ 227,031	+ 4,96,931	...	+ 3·76	+ 4·44
		Taungya	68,751	138,278	1,00,991	64,375	152,078	97,641	— 4,376	— 6,200	— 3,350	— 6·36	— 3·92	— 3·32
		All other land	...	(*a*)644,269	12,15,458	...	(*b*) 637,598	12,27,549	...	— 6,671	+ 12,091	...	— 1 04	+ 0·99
	Grand Total, Lower Burma		68,751	6,836,587	1,25,13,067	64,375	7,050,747	1,30,18,739	— 4,376	+ 214,160	+ 5,05,672	— 6·36	+ 3·13	+ 4·04

(*a*) Includes 2,485 acres of assessed suburban lands. | (*b*) Includes 2,534 acres of assessed suburban lands.

STATEMENT NO. XXII.—*Demand, collections, and balances of land revenue in Lower Burma for the years ending the 31st March 1897-98 and 1898-99.*

Division.	District.	Year.	Revenue Account.											
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	1897-98 ...	11,12,559	92	11,12,467	95,780	21,137	74,643	10,57,508	(*a*)82,981	(*a*) 11,40,489	54,959	...	54,959
		1898-99 ...	11,45,291	...	11,45,291	54,959	5,951	49,008	(*b*) 11,28,206	(*c*)49,191	(*d*)11,77,397	17,575	...	17,575
		Difference ...	+ 32,732	— 92	+ 32,824	— 40,821	— 15,186	— 25,635	+ 70,698	— 33,790	+ 36,908	— 37,384	...	— 37,384
	Northern Arakan	1897-98 ...	7,157	...	7,157	1,397	...	1,397	7,157	1,397	8,554	...	...	...
		1898-99 ...	7,180	...	7,180	...	...	...	7,180	...	7,180	...	...	..
		Difference ...	+ 23	...	+ 23	— 1,397	...	— 1,397	+ 23	— 1,397	— 1,374	...	...	...
	Kyaukpyu	1897-98 ...	1,97,775	22	1,97,753	54,590	395	54,195	1,14,808	(*e*)51,343	(*e*)1,69,151	82,945	...	82,945
		1898-99 ...	1,92,122	232	1,91,890	82,945	418	82,527	1,80,446	(*f*)82,555	(*f*)2,63,001	11,444	...	11,444
		Difference ...	— 5,653	+ 210	— 5,863	+ 28,355	+ 23	+ 28,332	+ 65,638	+ 28,212	+ 93,850	— 71,501	...	— 71,501
	Sandoway	1897-98 ...	86,358	63	86,295	2,452	58	2,394	84,722	2,394	87,116	1,573	...	1,573
		1898-99 ...	87,245	68	87,177	1,573	99	1,474	87,177	1,474	88,651	...	...	...
		Difference ...	+ 887	+ 5	+ 882	— 879	+ 41	— 920	+ 2,455	— 920	+ 1,535	— 1,573	...	— 1,573
	Total Araka	1897-98 ...	14,03,849	177	14,03,672	1,54,219	21,590	1,32,629	12,64,195	(*g*)1,41,115	(*g*)14,05,310	1,39,477	...	1,39,477
		1898-99 ...	14,31,838	300	14,31,538	1,39,477	6,408	1,33,009	(*b*)14,03,009	(*h*)1,33,220	(*i*)15,36,229	29,019	...	29,019
		Difference ...	+ 27,989	+ 123	+ 27,866	— 14,742	— 15,122	+ 380	+ 1,38,814	— 7,895	+ 1,30,919	—1,10,458	...	—1,10,458

(*a*) Includes Rs. 8,338 excess collections.
(*b*) Includes Rs. 490 excess collections.
(*c*) Includes Rs. 110 excess collections and Rs. 73 remitted in 1896-97, but collected during the year of report.
(*d*) *Vide* footnotes (*b*) and (*c*).
(*e*) Includes Rs. 148 excess collections.
(*f*) Includes Rs. 28 excess collections.
(*g*) Includes Rs. 8,486 excess collections.
(*h*) Includes Rs. 138 excess collections and Rs. 73 remitted in 1896-97, but collected during the year of report.
(*i*) *Vide* footnotes (*b*) and (*h*).

STATEMENT NO. XXII.—*Demand, collections, and balances of land revenue in Lower Burma for the years ending the 31st March 1897-98 and 1898-99*—contd.

Division.	District.	Year.	Revenue Account.											
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8.)	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11.)	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pegu	Rangoon Town	1897-98 ...	10,104	...	10,104	...	...	...	10,104	...	10,104	...	...	...
		1898-99 ...	10,276	...	10,276	...	...	...	10,276	...	10,276	...	...	...
		Difference ...	+ 172	...	+ 172	...	...	...	+ 172	...	+ 172	...	...	...
	Hanthawaddy	1897-98 ...	22,90,723	1,102	22,89,621	15,219	5,720	9,499	22,75,867	(a)9,503	(a)22,85,370	13,754	...	13,754
		1898-99 ...	23,71,289	12,395	23,58,894	13,754	2,361	11,393	(b)23,59,057	11,393	(b)23,70,450	644	...	644
		Difference ...	+ 80,566	+11,293	+ 69,273	— 1,465	— 3,359	+ 1,894	+ 83,190	+ 1,890	+ 85,080	— 13,110	...	— 13,110
	Pegu ...	1897-98 ...	11,72,319	2,138	11,70,181	13,267	6,590	6,677	(c)11,66,826	(d)7,069	(e)11,73,895	3,481	...	3,481
		1898-99 ...	12,05,015	5,797	11,99,218	3,481	2,616	865	(f)11,99,320	(g)1,071	(h)12,00,391	2,256	...	2,256
		Difference ...	+ 32,696	+ 3,659	+ 29,037	— 9,786	— 3,974	— 5,812	+ 32,494	— 5,998	+ 26,496	— 1,225	...	— 1,225
	Tharrawaddy ...	1897-98 ...	7,24,487	362	7,24,125	275	224	51	7,23,855	51	7,23,906	270	...	270
		1898-99 ...	7,32,847	2,812	7,30,035	270	29	241	(i)7,32,071	241	(i)7,32,312	184	...	184
		Difference ...	+ 8,360	+ 2,450	+ 5,910	— 5	— 195	+ 190	+ 8,216	+ 190	+ 8,406	— 86	...	— 86
	Prome ...	1897-98 ...	3,84,611	971	3,83,640	1,548	862	686	(j)3,83,158	(k)833	(l)3,83,991	884	...	884
		1898-99 ...	3,84,870	4,864	3,80,006	884	140	744	(m)3,80,252	(n)846	(o)3,81,098	814	...	814
		Difference ...	+ 259	+ 3,893	— 3,634	— 664	— 722	+ 58	— 2,906	+ 13	— 2,893	— 70	...	— 70
	Total, Pegu	1897-98 ...	45,82,244	4,573	45,77,671	30,309	13,396	16,913	(p)45,59,810	(q)17,456	(r)45,77,266	18,389	...	18,389
		1898-99 ...	47,04,297	25,868	46,78,429	18,389	5,146	13,243	(s)46,80,976	(t)13,551	(u)46,94,527	3,898	...	3,898
		Difference ...	+ 1,22,053	+21,295	+1,00,758	— 11,920	— 8,250	— 3,670	+ 1,21,166	— 3,905	+ 1,17,261	— 14,491	...	— 14,491

(*a*) Includes Rs. 4 excess collections.
(*b*) Includes Rs. 807 excess collections.
(*c*) Includes Rs. 126 excess collections.
(*d*) Includes Rs. 392 excess collections.
(*e*) Vide footnotes (*c*) and (*d*).
(*f*) Includes Rs. 2,358 excess collections.
(*g*) Includes Rs. 206 excess collections.
(*h*) Includes Rs. 2,564 excess collections.
(*i*) Includes Rs. 2,220 excess collections.
(*j*) Includes Rs. 402 excess collections.
(*k*) Includes Rs. 130 excess collections and Rs. 17 back revenue.
(*l*) Vide footnotes (*j*) and (*k*).
(*m*) Includes Rs. 1,060 excess collections.
(*n*) Includes Rs. 102 excess collections.
(*o*) Vide foot-notes (*m*) and (*n*).
(*p*) Includes Rs. 528 excess collections.
(*q*) Includes Rs. 526 excess collections and Rs. 17 back revenue.
(*r*) Vide footnotes (*p*) and (*q*).
(*s*) Includes Rs. 6,445 excess collections.
(*t*) Includes Rs. 308 excess collections.
(*u*) Vide footnotes (*s*) and (*t*).

STATEMENT NO. XXII.—*Demand, collections, and balances of land revenue in Lower Burma for the years ending the 31st March 1897-98 and 1898-99* —continued.

Division.	District.	Year.	Revenue Account.											
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	1897-98 ...	18,36,162	225	18,35,937	(*a*) 30,474	15,060	15,414	17,99,274	15,414	18,14,688	36,663	...	36,663
		1898-99 ...	18,81,600	18,665	18,62,935	(*b*) 36,809	14,526	22,283	18,25,752	22,283	18,48,035	37,183	...	37,183
		Difference ...	+ 45,438	+ 18,440	+ 26,998	+ 6,335	— 534	+ 6,869	+ 26,478	+ 6,869	+ 33,347	+ 520	...	+ 520
	Bassein	1897-98 ...	8,74,881	6	8,74,875	2,512	832	1,680	(*c*) 8,73,531	1,680	(*c*) 8,75,211	1,351	..	1,351
		1898-99 ...	8,99,032	221	8,98,811	1,351	675	676	(*d*) 8,95,436	676	(*d*) 8,96,112	3,398	...	3,398
		Difference ...	+ 24,151	+ 215	+ 23,936	— 1,161	— 157	— 1,004	+ 21,905	— 1,004	+ 20,901	+ 2,047	...	+ 2,047
	Henzada	1897-98 ...	8,11,915		8,11,915	...	...	...	8,11,780	...	8,11,780	135	...	135
		1898-99 ...	8,17,952	47	8,17,905	135	135	...	8,17,905	...	8,17,905	...	...	...
		Difference ...	+ 6,037	+ 47	+ 5,990	+ 135	+ 135	...	+ 6,125	...	+ 6,125	— 135	...	— 135
	Myaungmya	1897-98 ...	8,04,317	263	8,04,054	99	89	10	(*e*) 8,04,086	10	(*e*) 8,04,096	...	...	...
		1898-99 ...	8,63,063	273	8,62,790	...	...	...	(*f*) 8,62,784	...	(*f*) 8,62,784	62	...	62
		Difference ...	+ 58,746	+ 10	+ 58,736	— 99	— 89	— 10	+ 58,698	— 10	+ 58,688	+ 62	...	+ 62
	Total, Irrawaddy	1897-98 ...	43,27,275	494	43,26,781	(*a*) 33,085	15,981	17,104	(*g*) 42,88,671	17,104	(*g*) 43,05,775	38,149	...	38,149
		1898-99 ...	44,61,647	19,206	44,42,441	(*b*) 38,295	15,336	22,959	(*h*) 44,01,877	22,959	(*h*) 44,24,836	40,643	...	40,643
		Difference ...	+ 1,34,372	+ 18,712	+ 1,15,660	+ 5,210	— 645	+ 5,855	+ 1,13,206	+ 5,855	+ 1,19,061	+ 2,494	...	+ 2,494

(*a*) Includes Rs. 493 arrears of previous year, and Rs. 356 excess money transferred to land revenue.
(*b*) Includes Rs. 146 arrears of previous years.
(*c*) Includes Rs. 7 excess collections.
(*d*) Includes Rs. 23 excess collections.
(*e*) Includes Rs. 32 excess collections.
(*f*) Includes Rs. 56 excess collections.
(*g*) Includes Rs. 39 excess collections.
(*h*) Vide footnotes (*d*) and (*f*).

STATEMENT NO. XXII.—*Demand, collections, and balances of land revenue in Lower Burma for the years ending the 31st March 1897-98 and 1898-99* —continued.

Division.	District.	Year.	Revenue Account.											
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu.	Thayetmyo ...	1897-98 ...	1,27,421	49	1,27,372	8,466	613	7,853	1,26,432	7,853	1,34,285	940	...	940
		1898-99 ...	1,34,330	99	1,34,231	940	115	825	1,28,120	825	1,28,945	6,111	...	6,111
		Difference ...	+ 6,909	+ 50	+ 6,859	— 7,526	— 498	— 7,028	+ 1,688	— 7,028	— 5,340	+ 5,171	...	+ 5,171
Tenasserim.	Toungoo ...	1897-98 ...	1,98,976	50	1,98,926	6,671	960	5,711	1,98,525	5,711	2,04,236	401	...	401
		1898-99 ...	2,23,962	9,197	2,14,765	401	109	292	2,05,599	292	2,05,891	9,166	...	9,166
		Difference ...	+ 24,986	+9,147	+ 15,839	— 6,270	— 851	— 5,419	+ 7,074	— 5,419	+ 1,655	+ 8,765	...	+ 8,765
	Salween ...	1897-98 ...	16,511	...	16,511	44	...	44	16,511	44	16,555	...	...	...
		1898-99 ...	16,392	...	16,392	...	...	...	16,392	...	16,392	...	...	...
		Difference ...	— 119	...	— 119	— 44	...	— 44	— 119	— 44	— 163	...	...	...
	Thatôn ...	1897-98 ...	9,33,675	...	9,33,675	...	...	...	9,33,675	...	9,33,675	...	...	...
		1898-99 ...	10,96,026	4,341	10,91,685	...	...	...	10,91,306	...	10,91,306	379	...	379
		Difference ...	+ 1,62,351	+4,341	+ 1,58,010	...	...	...	+1,57,631	...	+1,57,631	+ 379	...	+ 379

STATEMENT NO. XXII.—*Demand, collections, and balances of land revenue in Lower Burma for the years ending 31st March 1897-98 and 1898-99*—concluded.

Division.	District.	Year.	Revenue Account.											
			Demand on account of year under report.			*Outstandings of previous year.*			*Collections of*			*Uncollected from*		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TENASSERIM—concluded.	Amherst ...	1897-98 ...	6,02,105	1,171	6,00934	22,508	5,941	16,567	5,90,982	(*a*)16,959	(*a*)6,07,941	9,952	...	9,952
		1898-99 ...	6,20,513	11,812	6,08701	9,952	109	9,843	5,58,799	(*b*)9,885	(*b*)5,68,684	49,902	...	49,902
		Difference ...	+ 18,408	+ 10,641	+ 7,767	— 12,556	— 5,832	— 6,724	— 32,183	— 7,074	— 39,257	+ 39,950	...	+ 39,950
	Tavoy ...	1897-98 ...	1,79,795	306	1,79,489	15	...	15	1,79,152	15	1,79,167	337	...	337
		1898-99 ...	1,82,402	1,293	1,81,109	337	19	318	1,80,416	318	1,80,734	693	...	693
		Difference ...	+ 2,607	+ 987	+ 1,620	+ 322	+ 19	+ 303	+ 1,264	+ 303	+ 1,567	+ 356	...	+ 356
	Mergui ...	1897-98 ...	1,41,216	398	1,40,818	1,604	95	1,509	1,35,603	1,509	1,37,112	5,215	...	5,215
		1898-99 ...	1,47,332	327	1,47,005	5,215	728	4,487	1,40,213	4,487	1,44,700	6,792	...	6,792
		Difference ...	+ 6,116	— 71	+ 6,187	+ 3,611	+ 633	+ 2,978	+ 4,610	+ 2,978	+ 7,588	+ 1,577	...	+ 1,577
	Total, Tenasserim.	1897-98 ...	20,72,278	1,925	20,70,353	30,842	6,996	23,846	20,54,448	(*a*) 24,238	(*a*) 20,78,686	15,905	...	15,905
		1898-99 ...	22,86,627	26,970	22,59,657	15,905	965	14,940	21,92,725	(*b*) 14,982	(*b*) 22,07,707	66,932	...	66,932
		Difference ...	+2,14,349	+ 25,045	+1,89,304	— 14,937	— 6,031	— 8,906	+1,38,277	— 9,256	+1,29,021	+ 51,027	...	+ 51,027
	GRAND TOTAL, LOWER BURMA.	1897-98 ...	1,25,13,067	7,218	1,25,05,849	(*e*) 2,56,921	58,576	1,98,345	(*d*) 1,22,93,556	(*e*) 2,07,766	(*f*) 1,25,01,322	2,12,860	...	2,12,860
		1898-99 ...	1,30,18,739	72,443	1,29,46,296	(*g*) 2,13,006	28,030	1,84,976	(*h*) 1,28,06,707	(*i*) 1,85,537	(*j*) 1,29,92,244	1,46,603	...	1,46,603
		Difference ...	+5,05,672	+ 65,225	+4,40,447	— 43,915	— 30,546	— 13,369	+ 5,13,151	— 22,229	+4,90,922	— 66,257	...	— 66,257

(*a*) Includes Rs. 392 excess collections.
(*b*) Includes Rs. 42 excess collections.
(*c*) *Vide* footnote (*a*) in Irrawaddy division.
(*d*) Includes Rs. 567 excess collections.
(*e*) Includes Rs. 9,404 excess collections and Rs. 17 back revenue.
(*f*) *Vide* footnotes (*d*) and (*e*).
(*g*) *Vide* footnote (*b*) in Irrawaddy division.
(*h*) Includes Rs. 7,014 excess collections.
(*i*) Includes Rs. 488 excess collections and Rs. 73 remitted in 1896-97 but collected during the year of report.
(*j*) *Vide* footnotes (*h*) and (*i*).

STATEMENT No. XXIII.—*Incidence of the land revenue on area and*

NATURE OF TENURE.		Total area of district by survey,* less feudatories [Table A-I (1) *minus* Table A-I (2a).]	DEDUCT		BALANCE, *i.e.*, FULLY ASSESSED AREA FOR WHICH RETURNS ARE AVAILABLE.		Total land-revenue [excluding cesses of district (column 2)].
District.	Nature of tenure.		Area not fully assessed.	Area for which returns, so far as required for this Table, are not available.	Total.	Cultivated.	
1		2	3(*a*)	3(*b*)	4(*a*)	4(*b*)	5
		Acres.	Acres.	Acres.	Acres.	Acres.	Rs.
Akyab ...	Ryotwari	3,191,012	...	2,592,948	598,064	533,114	10,93,227
	Zemindari and village communities.*	96,028	...	4,784	91,244	57,155	59,679
	Zemindari †	...	...	...	...	...	...
Northern Arakan...	Ryotwari	3,349,120	...	3,338,669	10,451	10,451	7,180
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari †	...	...	...	...	...	...
Kyaukpyu ...	Ryotwari	2,806,557	...	2,670,676	135,881	133,245	1,99,264
	Zemindari and village communities.*	1,123	...	60	1,063	1,063	675
	Zemindari †	...	...	...	...	...	...
Sandoway ...	Ryotwari	2,421,308	...	2,357,947	63,361	61,553	87,662
	Zemindari and village communities.*	452	452	...	...	...	226
	Zemindari †	...	...	...	...	...	...
	Total, Arakan ...	11,865,600	452	10,965,084	900,064	796,581	14,47,913
Rangoon Town ...	Ryotwari	12,160	...	11,005	1,155‡	1,155	2,627§
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari †	...	...	...	...	...	...
Hanthawaddy ...	Ryotwari	1,904,022	...	854,480	1,049,542	1,002,027	23,72,627
	Zemindari and village communities.*	30,698	...	...	30,698	25,000	22,588
	Zemindari †	...	...	...	...	...	...
Pegu ...	Ryotwari	2,704,913	...	2,088,737	616,176	588,639	12,19,441
	Zemindari and village communities.*	27,163	...	17,682	9,481	7,852	11,867
	Zemindari †	4,564	...	4,564	...	...	...
Tharrawaddy ...	Ryotwari	1,824,640	...	1,409,763	414,877	397,467	7,54,237
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari †	...	...	...	...	...	...
Prome ...	Ryotwari	1,864,861	...	1,538,066	326,795	306,137	3,91,800
	Zemindari and village communities.*	99	...	...	99	12	...
	Zemindari †	...	...	...	...	...	...
	Total, Pegu ...	8,373,120	...	5,924,297	2,448,823‡	2,328,289	47,75,187

* Temporarily settled.
† Permanently settled.

population for the year ending the 31st March 1899.

Population of district (*i.e.*, of column 2).	Land-revenue per head of population (column 5 ÷ column 6).	Land revenue assessed on fully assessed area [column 4 (*a*)].	Incidence per acre of land-revenue (column 8) on fully assessed area (column 4).		Population of fully assessed area.	Land-revenue assessment per head of population of fully assessed area (columns 8 and 11).	Towns over 10,000 inhabitants.	
			For total area.	For cultivated area.			Number of towns.	Aggregate population.
6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs. A. P.	Rs. A. P.		Rs.		
383,266	2·85	10,81,966	1 12 11	2 0 6			1	37,938
33,039	1·81	59,679	0 10 6	1 0 8			...	...
...	...	...	...	...			...	...
		7,180					...	...
14,628	0·49	...	0 11 0	0 11 0			...	...
		...			Not available ...		...	...
		1,91,215	1 6 6	1 7 0			...	...
163,832	1·22	675	0 10 2	0 10 2			...	...
		...	...	...			...	...
		87,177	1 6 0	1 6 8			...	...
78,425	1·12	...	...	...			...	...
		...	...	...			...	...
673,190	2·15	14,27,892	1 9 5	1 12 8	...	...	1	37,938
		2,627					1	180,324
180,324	0·01	...	2 4 5	2 4 5			...	...
		...					...	...
		23,36,306	2 3 7	2 5 4			...	...
396,887	6·04	22,588	0 11 9	0 14 5			...	...
		...	...	...			...	...
		11,86,765	1 14 10	2 0 3			1	10,762
237,594	5·18	11,867	1 4 0	1 8 2	Not available ...		...	...
		...	...	...			...	...
		7,30,035					...	...
339,240	2·22	...	1 12 2	1 13 5			...	...
		...					...	...
		3,79,445	1 2 7	1 3 10			3	52,679
368,466	1·06	...	...	...			...	...
		...	...	...			...	...
1,522,511	3·14	46,69,633	1 14 6	2 0 1	...	...	5	243,765

‡ Excludes 2,534 acres assessed suburban lands.
§ Excludes Rs. 7,649 suburban land revenue.

STATEMENT NO. XXIII.—*Incidence of the land revenue on area and*

District.	Nature of tenure.	Total area of district by survey, less feudatories [Table A-I (1) *minus* Table A-I (2 *a*)].	Deduct: Area not fully assessed.	Deduct: Area for which returns, so far as required for this Table, are not available.	Balance, *i.e.*, fully assessed area for which returns are available: Total.	Balance, *i.e.*, fully assessed area for which returns are available: Cultivated.	Total land-revenue [excluding cesses of district (column 2)].
	1	2	3(*a*)	3(*b*)	4(*a*)	4(*b*)	5
		Acres.	Acres.	Acres.	Acres.	Acres.	Rs.
Thôngwa	Ryotwari	2,220,800	...	1,377,655	843,145	782,465	18,81,073
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Bassein	Ryotwari	2,617,600	...	2,089,962	527,638	467,914	9,06,728
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Henzada	Ryotwari	1,847,040	...	1,373,546	473,494	459,934	8,43,218
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Myaungmya	Ryotwari	1,923,200	...	1,477,914	445,286	413,350	8,77,589
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
	Total, Irrawaddy ...	8,608,640	...	6,319,077	2,289,563	2,123,663	45,08,608
Thayetmyo	Ryotwari	1,534,080	...	1,405,783	128,297	112,146	1,40,375
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Toungoo	Ryotwari	3,950,080	...	3,755,439	194,641	194,304	2,27,962
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Salween	Ryotwari	1,706,240	...	1,688,093	18,147	18,072	16,414
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Thatôn	Ryotwari	3,256,558	...	2,714,324	542,234	529,494	11,04,192
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	402	...	402	...	...	...
Amherst	Ryotwari	4,519,680	...	4,194,674	325,006	310,412	6,16,097
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Tavoy	Ryotwari	3,397,120	...	3,283,093	114,027	107,239	1,83,460
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
Mergui	Ryotwari	6,264,960	...	6,178,001	86,959	81,236	1,76,176
	Zemindari and village communities.*	...	...	...	...	...	...
	Zemindari † ...	...	...	...	...	...	...
	Total, Tenasserim ...	23,095,040	...	21,814,026	1,281,014	1,240,757	23,24,301
Total	Ryotwari	53,315,951	...	46,400,775	6,915,176	6,510,354	1,31,96,384
	Zemindari and village communities.*	155,563	452	22,526	132,585	91,082	
	Zemindari † ...	4,966	...	4,966	...	...	
GRAND TOTAL, LOWER BURMA ...		53,476,480	452	46,428,267	7,047,761	6,601,436	1,31,96,384

* Temporarily settled.

population for the year ending the 31st March 1899—concluded.

Population of district (*i.e.*, of column 2).	Land-revenue per head of population (column 5 ÷ column 6).	Land-revenue assessed on fully assessed area [column 4 (*a*)].	Incidence per acre of land-revenue (column 8) on fully assessed area (column 4).		Population of fully assessed area.	Land-revenue assessment per head of population of fully assessed area (columns 8 and 11).	Towns over 10,000 inhabitants.	
			For total area.	For cultivated area.			Number of towns.	Aggregate population.
6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs. A. P.	Rs. A. P.		Rs.		
		18,59,392					1	20,235
333,443	5·64	...	2 3 3	2 6 0			...	...
		...					...	...
		8,98,811					1	30,177
311,262	2·91	...	1 11 3	1 14 9			...	...
		...					...	...
		8,17,905			Not available ...		1	19,762
438,131	1·92	...	1 11 8	1 12 5			...	...
		...					...	...
		8,62,431					...	...
217,878	4·03	...	1 15 0	2 1 5			...	...
		...					...	...
1,300,714	3·47	44,38,539	1 15 0	2 1 5	...	...	3	70,174
		1,34,178					·1	17,101
194,637	0·72	...	1 0 9	1 3 2	Not available ...		...	...
		...					...	...
		2,14,723					1	19,232
211,784	1·08	...	1 1 8	1 1 8			...	...
		...					...	...
		16,392					...	...
31,439	0·52	...	0 14 5	0 14 6			...	...
		...					...	...
		10,91,654					...	...
266,620	4·14	...	2 0 3	2 1 0			...	...
		...					...	...
		6,08,701			Not available ...		1	55,785
233,559	2·64	...	1 14 0	1 15 5			...	...
		...					...	...
		1,81,035					1	15,099
94,921	1·93	...	1 9 5	1 11 0			...	...
		...					...	...
		1,47,005					1	10,137
73,748	2·39	...	1 11 1	1 12 11			...	...
		...					...	...
912,051	2·55	22,59,510	1 12 3	1 13 2	...	...	4	100,253
4,603,103	2·87	1,29,29,752	1 13 4	1 15 4	...	...	14	469,231
4,603,103	2·87	1,29,29,752	1 13 4	1 15 4	...	...	14	469,231

† Permanently settled.

STATEMENT NO. XXIV.—*Demand, collections, and balances of Capitation-tax during the years (ending 31st March) 1897-98 and 1898-99.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	1897-98	4,04,744	7,803	3,96,941	676	245	431	(*a*) 3,96,931	(*b*) 894	(*c*) 3,97,825	350	...	350
		1898-99	4,13,177	4,854	4,08,323	350	3	347	(*d*) 4,08,597	(*e*) 364	(*f*) 4,08,961	86	...	86
		Difference	+ 8,433	— 2,949	+ 11,382	— 326	— 242	— 84	+ 11,666	— 530	+ 11,136	— 264	...	— 264
	Northern Arakan.	1897-98	4,276	...	4,276	...	...	...	4,276	...	4,276	...	...	...
		1898-99	4,360	...	4,360	...	...	...	4,360	...	4,360	...	...	...
		Difference	+ 84	...	+ 84	...	...	...	+ 84	...	+ 84	...	...	...
	Kyaukpyu	1897-98	1,60,803	2,934	1,57,869	698	584	114	1,54,146	(*g*) 225	(*g*) 1,54,371	3,723	...	3,723
		1898-99	1,64,864	5,039	1,59,825	3,723	2,914	809	1,59,799	(*h*) 1,052	(*h*) 160,851	26	...	26
		Difference	+ 4,061	+ 2,105	+ 1,956	+ 3,025	+ 2,330	+ 695	+ 5,653	+ 827	+ 6,480	— 3,697	...	— 3,697
	Sandoway	1897-98	68,007	1,798	66,209	150	81	69	65,412	(*i*) 87	(*i*) 65,499	797	...	797
		1898-99	69,114	2,070	67,044	797	779	18	66,935	18	66,953	109	...	109
		Difference	+ 1,107	+ 272	+ 835	+ 647	+ 698	— 51	+ 1,523	— 69	+ 1,454	— 688	...	— 688
	Total, Arakan	1897-98	6,37,830	12,535	6,25,295	1,524	910	614	(*a*) 6,20,765	(*j*) 1,206	(*k*) 6,21,971	4,870	...	4,870
		1898-99	6,51,515	11,963	6,39,552	4,870	3,696	1,174	(*l*) 6,39,691	(*m*) 1,434	(*n*) 6,41,125	221	...	221
		Difference	+13,685	— 572	+14,257	+ 3,346	+ 2,786	+ 560	+ 18,926	+ 228	+ 19,154	—4,649	...	— 4,649

(*a*) Includes Rs. 340 excess collections.
(*b*) Includes Rs. 463 excess collections.
(*c*) Includes Rs. 803 excess collections.
(*d*) Includes Rs. 360 excess collections.
(*e*) Includes Rs. 17 excess collections.
(*f*) Includes Rs. 377 excess collections.
(*g*) Includes Rs. 111 excess collectionss.
(*h*) Includes Rs. 243 excess collections.
(*i*) Includes Rs. 18 collected after remission.
(*j*) Includes Rs. 574 excess collections and Rs. 18 collected after remission.
(*k*) Includes Rs. 914 excess collections and Rs. 18 collected after remission.
(*l*) Includes Rs. 360 excess collections.
(*m*) Includes Rs. 260 excess collections.
(*n*) Includes Rs. 620 excess collections.

STATEMENT NO. XXIV.—*Demand, collections, and balances of Capitation-tax during the years (ending 31st March) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pegu.	Rangoon Town	1897-98 ...	...	...	...	...	...	...	...	...	...	...	...	...
		1898-99 ...	...	...	...	...	...	...	...	...	...	...	...	...
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	1897-98 ...	4,17,515	1,788	4,15,727	...	...	...	4,15,600	...	4,15,600	127	...	127
		1898-99 ...	4,41,265	2,929	4,38,336	127	2	125	(*a*) 4,38,393	125	(*a*) 4,38,518	...	...	...
		Difference ...	+ 23,750	+ 1,141	+ 22,609	+ 127	+ 2	+ 125	+ 22,793	+ 125	+ 22,918	— 127	...	— 127
	Pegu ...	1897-98 ...	2,65,807	1,450	2,64,357	...	...	...	(*b*) 2,64,372	...	(*b*) 2,64,372	...	...	...
		1898-99 ...	2,79,797	3,070	2,76,727	...	...	...	(*c*) 2,76,754	...	(*c*) 2,76,754	...	...	...
		Difference ...	+ 13,990	+ 1,620	+ 12,370	...	...	...	+ 12,382	....	+ 12,382	...	...	...
	Tharrawaddy	1897-98 ...	3,25,786	2,520	3,23,266	...	...	...	3,23,266	...	3,23,266	...	...	...
		1898-99 ...	3,32,669	2,021	3,30,648	...	...	...	(*d*) 3,30,670	...	(*d*) 3,30,670	...	...	...
		Difference ...	+ 6,883	— 499	+ 7,382	...	...	...	+ 7,404	...	+ 7,404	...	...	...
	Prome	1897-98 ...	2,75,127	3,615	2,71,512	...	...	...	(*e*) 2,71,751	...	(*d*) 2,71,751	...	...	...
		1898-99 ...	2,82,794	3,620	2,79,174	...	...	...	(*f*) 2,79,241	...	(*f*) 2,79,241	...	...	...
		Difference ...	+ 7,667	+ 5	+ 7,662	...	...	...	+ 7,490	...	+ 7,490	...	...	...
	Total, Pegu ...	1897-98 ...	12,84,235	9,373	12,74,862	...	...	...	(*g*) 12,74,989	...	(*g*) 12,74,989	127	...	127
		1898-99 ...	13,36,525	11,640	13,24,885	127	2	125	(*h*) 13,25,058	125	(*h*) 13,25,183	...	...	...
		Difference ...	+ 52,290	+ 2,267	+ 50,023	+ 127	+ 2	+ 125	+ 50,069	+ 125	+ 50,194	— 127	...	— 127

(*a*) Includes Rs. 57 excess collections.
(*b*) Includes Rs. 15 excess collections.
(*c*) Includes Rs. 27 excess collections.
(*d*) Includes Rs. 22 excess collections.
(*e*) Includes Rs. 239 excess collections.
(*f*) Includes Rs. 67 excess collections.
(*g*) Includes Rs. 254 excess collections.
(*h*) Includes Rs. 173 excess collections.

STATEMENT NO. XXIV.—*Demand, collections, and balances of Capitation-tax during the years (ending 31st March) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year unedr report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand, column 4 *minus* column 5.	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa ...	1897-98 ...	4,13,196	3,962	4,09,234	233	175	58	4,09,176	58	4,09,234	58	...	58
		1898-99 ...	4,24,129	5,750	4,18,379	58	...	58	4,18,379	58	4,18,437	...	...	...
		Difference ...	+ 10,933	+ 1,788	+ 9,145	— 175	— 175	...	+ 9,203	...	+ 9,203	— 58	...	— 58
	Bassein ...	1897-98 ...	2,86,227	1,841	2,84,386	...	...	...	(*a*) 2,84,600	...	(*a*) 2,84,600	...	...	...
		1898-99 ...	3,01,968	2,993	2,98,975	...	...	...	2,98,975	...	2,98,975	...	...	...
		Difference ...	+ 15,741	+ 1,152	+ 14,589	...	...	...	+ 14,375	...	+ 14,375	...	...	...
	Henzada ...	1897-98 ...	4,17,068	1,433	4,15,635	...	...	...	4,15,635	...	4,15,635	...	...	...
		1898-99 ...	4,23,970	843	4,23,127	...	...	...	4,23,127	...	4,23,127	...	...	...
		Difference ...	+ 6,902	— 590	+ 7,492	...	...	...	+ 7,492	...	+ 7,492	...	...	...
	Myaungmya ...	1897-98 ...	2,48,425	760	2,47,665	...	...	...	2,47,660	...	2,47,660	5	...	5
		1898-99 ...	2,60,030	1,557	2,58,473	5	...	5	(*b*) 2,58,409	5	(*b*) 2,58,414	112	...	112
		Difference ...	+ 11,605	+ 797	+ 10,808	+ 5	...	+ 5	+ 10,749	+ 5	+ 10,754	+ 107	...	+ 107
	Total, Irrawaddy. ...	1897-98 ...	13,64,916	7,996	13,56,920	233	175	58	(*a*) 13,57,071	58	(*a*) 13,57,129	63	...	63
		1898-99 ...	14,10,097	11,143	13,98,954	63	...	63	(*b*) 13,98,890	63	(*b*) 13,98,953	112	...	112
		Difference ...	+ 45,181	+ 3,147	+ 42,034	— 170	— 175	+ 5	+ 41,819	+ 5	+ 41,824	+ 49	...	+ 49

(*a*) Includes Rs. 214 excess collections. (*b*) Includes Rs. 48 excess collections.

STATEMENT No. XXIV.—*Demand, collections, and balances of Capitation-tax during the years (ending 31st March) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand, (column 4 *minus* column 5.)	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Min-bu	Thayetmyo	1897-98	1,19,444	715	1,18,729	...	...	...	1,18,729	...	1,18,729	...	...	...
		1898-99	1,23,358	325	1,23,033	...	...	...	1,23,033	...	1,23,033	...	...	...
		Difference	+ 3,914	— 390	+ 4,304	...	...	...	+ 4,304	...	+ 4,304	...	...	...
Tenasserim.	Toungoo	1897-98	1,81,149	3,484	1,77,665	...	...	...	1,77,665	...	1,77,665	...	...	...
		1898-99	1,83,574	479	1,83,095	...	...	...	1,83,095	...	1,83,095	...	...	...
		Difference	+ 2,425	— 3,005	+ 5,430	...	...	...	+ 5,430	...	+ 5,430	...	...	...
	Salween	1897-98	13,796	...	13,796	...	...	...	13,796	...	13,796	...	...	...
		1898-99	15,721	...	15,721	...	...	...	15,721	...	15,721	...	...	...
		Difference	+ 1,925	...	+ 1,925	...	...	...	+ 1,925	...	+ 1,925	...	...	...
	Thatôn	1897-98	2,71,819	...	2,71,819	...	...	...	2,71,819	...	2,71,819	...	...	...
		1898-99	2,75,481	20	2,75,461	...	...	...	2,75,461	...	2,75,461	...	...	...
		Difference	+ 3,662	+ 20	+ 3,642	...	...	...	+ 3,642	...	+ 3,642	...	...	...
	Amherst	1897-98	1,87,094	285	1,86,809	...	...	...	(a) 1,86,814	...	(a) 1,86,814	...	...	...
		1898-99	1,93,347	455	1,92,892	...	...	...	1,92,892	...	1,92,892	...	...	...
		Difference	+ 6,253	+ 170	+ 6,083	...	...	...	+ 6,078	...	+ 6,078	...	...	...

(a) Includes Rs. 5 excess collections.

STATEMENT NO. XXIV.—*Demand, collections, and balances of Capitation-tax during the years (ending 31st March) 1897-98 and 1898-99*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tenasserim—concld.	Tavoy ...	1897-98 ...	70,359	215	70,144	...	...	...	70,144	...	70,144	...	...	...
		1898-99 ...	91,223	519	90,704	....	...	...	(*a*)90,709	...	(*a*) 90,709	...	...	...
		Difference ...	+ 20,864	+ 304	+ 20,560	...	...	...	+ 20,565	...	+ 20,565	...	...	...
	Mergui ..	1897-98 ...	46,454	45	46,409	...	...	...	46,404	...	46,404	5	...	5
		1898-99 ...	48,114	300	47,814	5	...	5	47,715	5	47,720	99	..	99
		Difference ...	+ 1,660	+ 255	+ 1,405	+ 5	...	+ 5	+ 1,311	+ 5	+ 1,316	+ 94	...	+ 94
	Total Tenasserim.	1897-98 ...	7,70,671	4,029	7,66,642	...	...	...	(*a*) 7,66,642	...	(*a*) 7,66,642	5	...	5
		1898-99 ...	8,07,460	1,773	8,05,687	5	...	5	(*a*) 8,05,593	5	(*a*) 8,05,598	99	...	99
		Difference ...	+ 36,789	— 2,256	+ 39,045	+ 5	...	+ 5	+ 38,951	+ 5	+ 38,956	+ 94	...	+ 94
	Railway Company's Employés.	1897-98 ...	...	...	...	...	...	...	..	...	...	...	...	...
		1898-99 ...	6,923	...	6,923	...	...	...	6,923	...	6,923	...	...	...
		Difference ...	+6,923	...	+6,923	...	...	...	+6,923	...	+6,923	...	...	...
	GRAND TOTAL, LOWER BURMA.	1897-98 ...	41,77,096	34,648	41,42,448	1,757	1,085	672	(*b*)41,38,196	(*c*)1,264	(*d*)41,39,460	5,065	...	5,065
		1898-99 ...	43,35,878	36,844	42,99,034	5,065	3,698	1,367	(*e*)42,99,188	(*f*)1,627	(*g*)43,00,815	432	...	432
		Difference ...	+1,58,782	+ 2,196	+1,56,586	+ 3,308	+ 2,613	+ 695	+ 1,60,992	+ 363	+ 1,61,355	— 4,633	...	— 4,633

(*a*) Includes Rs. 5 excess collections.
(*b*) Includes Rs. 813 excess collections.
(*c*) Includes Rs. 574 excess collections and Rs. 18 collected after remission.
(*d*) Includes Rs. 1,387 excess collections and Rs. 18 collected after remission.
(*e*) Includes Rs. 586 excess collections.
(*f*) Includes Rs. 260 excess collections.
(*g*) Includes Rs. 846 excess collections.

STATEMENT No. XXV.—*Classification of persons assessed to capitation-tax during the year ending 1898-99 (ending the March 1899.)*

Division.	District.	Total number of persons assessed.	Agriculturists.		Proportion of agriculturists to total payers.	Non-agriculturists.	Proportion of non-agriculturists to total payers.
			Persons occupying and cultivating land.	Field labourers (persons hired to plough or reap).			
1	2	3	4	5	6	7	8
Arakan ...	Akyab	99,654	59,107	26,908	86·31	13,639	13·69
	Northern Arakan ...	43,60	4,360	...	100·00	...	...
	Kyaukpyu	44,809	23,077	3,810	60·00	17,922	40·00
	Sandoway	19,057	16,400	461	88·47	2,196	11·53
	Total ...	167,880	102,944	31,179	79·89	33,757	20·11
Pegu ...	Rangoon Town ...	...	...	..	...	...	...
	Hanthawaddy ...	107,339	32,989	42,026	69·89	32,324	30·11
	Pegu	66,560	27,341	24,311	77·60	14,908	22·40
	Tharrawaddy ...	74,865	47,911	16,076	85·47	10,878	14·53
	Prome	68,439	46,014	4,727	74·14	17,698	25·86
	Total ...	317,203	154,255	87,140	76·10	75,808	23·90
Irrawaddy	Thôngwa	102,289	54,391	21,676	74·36	26,222	25·64
	Bassein	68,917	30,755	18,381	71·30	19,781	28·70
	Henzada	94,901	51,487	18,545	73·79	24,869	26·21
	Myaungmya ...	59,441	43,507	4,473	80·72	11,461	19·28
	Total ...	325,548	180,140	63,075	74·71	82,333	25·29
Minbu ...	Thayetmyo	32,672	21,798	5,029	82·11	5,845	17·89
Tenasserim	Toungoo	47,319	19,825	11,890	67·02	15,604	32·98
	Salween	7,642	6,771	...	88·60	871	11·40
	Thatôn	70,841	55,657	5,086	85·75	10,098	14·25
	Amherst	46,333	27,214	11,889	84·40	7,230	15·60
	Tavoy	22,674	12,967	3,373	72·06	6,334	27·94
	Mergui	18,987	10,970	1,696	66·71	6,321	33·29
	Total ...	213,796	133,404	33,934	78·27	46,458	21·73
Grand Total, Lower Burma ...		1,057,099	592,541	220,357	76·90	244,201	23·10

STATEMENT No. XXVI.—*Number and class of persons exempted from Capitation-tax during the year 1898-99 (ending 31st March.)*

Division.	District.	Office holders.		Old men.		Cripples.		Religious teachers.		Pensioners.		Prisoners.		New settlers, &c.		Total.	
		1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98. Columns 3 *plus* 5, 7, 9, 11, 13 and 15.	1898-99. Columns 4 *plus* 6, 8, 10, 12, 14 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Arakan	Akyab ...	1,614	1,600	5,200	4,766	600	809	800	815	92	90	109	184	20	35	8,435	8,299
	Northern Arakan	471	296	53	67	6	7	4	4	14	12	...	...	3	...	551	386
	Kyaukpyu ...	981	1,024	3,211	3,184	676	628	380	392	57	58	32	46	...	...	5,337	5,332
	Sandoway ...	523	671	1,571	1,578	219	212	234	170	33	33	30	67	1	...	2,611	2,731
	Total ...	3,589	3,591	10,035	9,595	1,501	1,656	1,418	1,381	196	193	171	297	24	35	16,934	16,748
Pegu ...	Rangoon Town...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	1,578	1,444	4,863	4,114	752	207	1,363	1,453	8	12	20	67	178	...	8,762	7,297
	Pegu ...	1,077	1,147	2,764	3,141	273	250	951	1,044	...	...	13	6	...	...	5,078	5,588
	Tharrawaddy ...	1,896	1,822	6,284	6,291	400	363	710	781	15	13	20	...	...	...	9,325	9,270
	Prome ...	1,208	1,078	6,252	6,545	925	639	602	595	36	74	...	...	1	...	9,024	8,931
	Total ...	5,759	5,491	20,163	20,091	2,350	1,459	3,626	3,873	59	99	53	73	179	...	32,189	31,086
Irrawaddy.	Thôngwa ...	1,384	1,406	4,159	4,030	599	542	1,067	1,269	10	10	...	...	...	...	7,219	7,257
	Bassein ...	1,589	1,509	4,833	4,918	298	321	578	597	47	50	4	9	...	...	7,349	7,404
	Henzada ...	909	1,086	7,937	8,247	412	365	1,006	1,081	36	37	106	477	...	...	10,406	11,293
	Myaungmya ...	864	1,003	2,965	3,253	292	289	517	555	11	8	1	...	...	...	4,650	5,108
	Total ...	4,746	5,004	19,894	20,448	1,601	1,517	3,168	3,502	104	105	111	486	...	...	29,624	31,062
Minbu ...	Thayetmyo ...	755	640	3,455	3,676	304	299	434	427	50	53	62	76	...	...	5,060	5,171
Tenasserim.	Toungoo ...	721	775	2,126	2,116	299	296	380	399	67	61	11	15	698	1,027	4,302	4,689
	Salween ...	334	338	28	38	24	57	9	6	3	3	...	...	2	1	400	443
	Thatôn ...	906	915	3,642	3,613	520	516	711	740	20	21	...	...	...	...	5,799	5,805
	Amherst ...	896	877	3,500	3,610	595	585	1,131	1,144	19	19	...	...	...	...	6,141	6,235
	Tavoy ...	685	690	2,630	2,726	362	355	707	680	57	60	66	106	3	5	4,510	4,622
	Mergui ...	510	614	1,002	1,154	138	125	292	330	39	37	18	19	9	67	2,008	2,336
	Total ...	4,052	4,209	12,928	13,257	1,938	1,934	3,230	3,299	205	201	95	140	712	1,090	23,160	24,130
Grand Total, Lower Burma.		18,901	18,935	66,475	67,067	7,694	6,865	11,876	12,482	614	651	492	1,072	915	1,125	106,967	108,197

STATEMENT NO. XXVII.—*Demand, collections, and balances of Land-rate in lieu of Capitation-tax during the years 1897-98 and 1898-99 (ending 31st March).*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4—column 5.)	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings, column 7—column 8.	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections, column 10+column 11.	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March, column 13+column 14.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	1897-98	7,237	15	7,222	...	...	...	7,222	...	7,222	...	...	...
		1898-99	7,360	...	7,360	...	...	...	7,360	...	7,360	...	...	...
		Difference	+ 123	— 15	+ 138	...	...	...	+ 138	...	+ 138	...	...	...
	Kyaukpyu	1897-98	1,986	28	1,958	334	8	326	1,958	326	2,284	...	...	...
		1898-99	1,817	13	1,804	...	...	...	1,804	...	1,804	...	...	...
		Difference	— 169	— 15	— 154	— 334	— 8	— 326	— 154	— 326	— 480	...	...	...
	Total Arakan	1897-98	9,223	43	9,180	334	8	326	9,180	326	9,506	...	...	...
		1898-99	9,177	13	9,164	...	...	...	9,164	...	9,164	...	...	...
		Difference	— 46	— 30	— 16	— 334	— 8	— 326	— 16	— 326	— 342	...	...	...
Pegu.	Rangoon Town	1897-98	138	...	138	...	...	...	138	...	138	...	...	...
		1898-99	...	...	...	...	...	...	...	...	...	...	...	...
		Difference	— 138	...	— 138	...	...	...	— 138	...	— 138	...	...	...
	Prome	1897-98	15,777	49	15,728	...	...	...	15,728	...	15,728	...	...	...
		1898-99	16,435	55	16,380	...	...	...	16,380	...	16,380	...	...	...
		Difference	+ 658	+ 6	+ 652	...	...	...	+ 652	...	+ 652	...	...	...
	Total Pegu	1897-98	15,915	49	15,866	...	...	...	15,866	...	15,866	...	...	...
		1898-99	16,435	55	16,380	...	...	...	16,380	...	16,380	...	...	...
		Difference	+ 520	+ 6	+ 514	...	...	...	+ 514	...	+ 514	...	...	...

STATEMENT NO. XXVII.—*Demand, collections, and balances of Land rate in lieu of Capitation-tax during the years 1897-98 and 1898-99 (ending 31st March)*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 minus column 5.)	Total previous outstandings.	Outstandings remitted during year under report.	Net previous outstandings. (column 7 minus column 8.)	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections. (column 10 plus column 11.)	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March. (column 13 plus column 14.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Bassein ...	1897-98 ...	14,638	97	14,541	...	...	...	14,541 (*a*)	...	14,541 (*a*)	...	...	...
		1898-99 ...	14,411	116	14,295	...	...	...	14,295	...	14,295	...	...	...
		Difference ...	—227	+19	—246	...	...	...	—246	...	—246	...	...	...
	Henzada ...	1897-98 ...	12,654	425	12,229	...	...	...	12,229	...	12,229	...	...	...
		1898-99 ...	11,333	42	11,291	...	...	...	11,291	...	11,291	...	...	...
		Difference ...	—1,321	—383	—938	...	...	...	—938	...	—938	...	...	...
	Total Irrawaddy	1897-98 ...	27,292	522	26,770	...	...	...	26,770 (*a*)	...	26,770 (*a*)	...	...	...
		1898-99 ...	25,744	158	25,586	...	...	...	25,586	...	25,586	...	...	...
		Difference ...	—1,548	—364	—1,184	...	...	...	—1,184	...	—1,184	...	...	...
Minbu.	Thayetmyo ...	1897-98 ...	9,970	157	9,813	...	...	...	9,813	...	9,813	...	...	...
		1898-99 ...	8,871	79	8,792	...	...	...	8,792	...	8,792	...	...	...
		Difference ...	—1,099	—78	—1,021	...	...	...	—1,021	...	—1,021	...	...	...
Tenasserim.	Toungoo ...	1897-98 ...	9,063	6	9,057	...	...	...	9,057	...	9,057	...	...	...
		1898-99 ...	8,964	6	8,958	...	...	...	8,958	...	8,958	...	...	...
		Difference ...	—99	...	—99	...	...	...	—99	...	—99	...	...	...
	Total Tenasserim	1897-98 ...	9,063	6	9,057	...	...	...	9,057	...	9,057	...	...	...
		1898-99 ...	8,964	6	8,958	...	...	...	8,958	...	8,958	...	...	...
		Difference ...	—99	...	—99	...	...	...	—99	...	—99	...	...	...
	GRAND TOTAL LOWER BURMA.	1897-98 ...	71,463	777	70,686	334	8	326	70,686 (*a*)	326	71,012 (*a*)	...	...	...
		1898-99 ...	69,191	311	68,880	...	...	...	68,880	...	68,880	...	...	...
		Difference ...	—2,272	—466	—1,806	—334	—8	—326	—1,806	—326	—2,132	...	...	...

(*a*) Excludes Rs. 9 paid in excess and refunded.

STATEMENT NO. XXVIII.—*Demand, collections, and balances of Fishery revenue during the years (ending the 30th June) 1897-98 and 1898-99*—concluded.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between column 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tenasserim—concluded.	Tavoy	1897-98	17,419	..	17,419	...	...	...	17,419	...	17,419	...	..	...
		1898-99	15,474	...	15,474	...	...	...	15,474	...	15,474	...	...	...
		Difference ...	— 1,945	...	— 1,945	...	...	...	— 1,945	...	— 1,945	...	...	...
	Mergui	1897-98	48,709	...	48,709	...	...	...	48,709	...	48,709	...	...	...
		1898-99	54,972	...	54,972	...	...	...	54,972	...	54,972	...	...	...
		Difference ...	+ 6,263	...	+ 6,263	...	...	...	+ 6,263	...	+ 6,263	...	...	...
	Total Tenasserim.	1897-98	1,64,778	720	1,64,058	...	...	...	1,64,058	...	1,64,058	...	...	...
		1898-99	1,68,215	..	1,68,215	...	...	...	1,68,215	...	1,68,215	...	...	...
		Difference ...	+ 3,437	— 720	+ 4,157	...	...	...	+ 4,157	...	+ 4,157	...	...	...
	Grand Total, Lower Burma.	1897-98	17,40,058	988	17,39,070	...	...	...	(a)17,39,841	...	(a)17,39,841	66	...	66
		1898-99	18,77,933	266	18,77,667	66	...	66	(b)18,79,202	66	(b)18,79,268	...	...	...
		Difference ...	+1,37,875	— 722	+1,38,597	+ 66	...	+ 66	+1,39,361	+ 66	+1,39,427	— 66	...	— 66

(a) Includes Rs. 837 paid in excess. | (b) Includes Rs. 1,535 paid in excess.

STATEMENT No. XXIX.—*Fishery-revenue (demand distributed under different heads) for the year ending 30th June 1899.*

Division.	District.	Licenses on nets (inland fisheries). Number of licenses issued in 1897-98.	Number of licenses issued in 1898-99.	Gross demand in 1897-98.	Gross demand in 1898-99.	Licenses on nets or boats (sea fisheries). Number of licenses issued in 1897-98.	Number of licenses issued in 1898-99.	Gross demand in 1897-98.	Gross demand in 1898-99.	Leased inland fisheries. Number of leases issued or current in 1897-98.	Number of leases issued or current in 1898-99.	Gross demand in 1897-98.	Gross demand in 1898-99.	Leased sea fisheries, turtle-banks, &c. Number of leases issued or current in 1897-98.	Number of leases issued or current in 1898-99.	Gross demand in 1897-98.	Gross demand in 1898-99.	Total demand. Columns 5 *plus* 9, 13 and 17. 1897-98.	Columns 6 *plus* 10, 14 and 18. 1898-99.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab ...	881	859	8,627	9,248	123	129	2,690	2,690	7	6	778	678	4	4	123	154	12,218	12,770
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	...	...	...	...	1,407	1,237	16,374	13,609*	...	...	...	...	...	...	...	...	16,374	13,609*
	Sandoway ...	...	...	...	...	600	273	4,411	2,805	...	...	...	...	17	16	1,104	1,106	5,515	3,911
	Total ...	881	859	8,627	9,248	2,130	1,639	23,475	19,104	7	6	778	678	21	20	1,227	1,260	34,107	30,290
Pegu.	Rangoon Town	...	...	...	...	430	422	5,340	5,320	...	...	...	...	...	...	...	...	5,340	5,320
	Hanthawaddy...	1,565	1,985	16,843	21,452	18	15	1,080	900	102	101	1,02,887	1,04,746	1	1	145	100	1,20,955	1,27,198
	Pegu ...	914	888	10,368	7,833	...	...	...	...	121	120	1,11,097	1,23,490	...	...	...	...	1,21,465	1,31,323
	Tharrawaddy ...	303	287	3,045	2,540	...	...	..	...	176	176	1,19,104	1,38,858	...	...	...	...	1,22,149	1,41,398
	Prome ...	283	364	4,465	5,180	...	...	...	...	102	102	20,887	22,247	...	...	...		25,352	27,427
	Total ...	3,065	3,524	34,721	37,005	448	437	6,420	6,220	501	499	3,53,975	3,89,341	1	1	145	100	3,95,261	4,32,666
Irra-waddy.	Thôngwa ...	2,050	2,196	23,683	24,224	141	151	8,460	9,060	382	384	4,83,475	46,980	4	4	8,160	7,960	5,23,778	5,88,224
	Bassein ...	1,229	1,764	8,006	8,415	453	378	9,741	7,030	129	128	1,52,398	53,115	8	8	18,005	17,005	1,88,150	1,85,565
	Henzada ...	852	1,072	10,748	11,585	...	...	...	...	174	174	1,13,628	41,111	...	...	...	...	1,24,376	1,52,696
	Myaungmya ...	1,521	1,468	15,930	15,339	311	226	13,910	12,450	205	205	2,76,340	89,125	2	2	1,310	1,310	3,07,490	3,18,224
	Total ...	5,652	6,500	58,367	59,563	905	755	32,111	28,540	890	891	10,25,841	11,30,331	14	14	27,475	26,275	11,43,794	12,44,709
Mi n-bu.	Thayetmyo ...	172	188	2,018	1,928	..	...	...	...	4	4	100	125	.	...	...	...	2,118	2,053
Tenasserim.	Toungoo ...	279	328	2,745	3,298	...	...	...	...	125	129	32,462	33,491	...	...	...	...	35,207	36,789
	Salween ...	2	2	30	40	...	...	...	...	1	1	35	40	...	...	...	...	65	80
	Thatôn ...	1,375	1,015	11,181	9,271	69	68	690	680	69	78	36,149	35,850	1	1	63	63	48,083	45,864
	Amherst ...	293	323	2,951	2,908	415	395	9,570	9,495	199	155	2,170	1,650	4	4	604	983	15,295	15,036
	Tavoy ...	...	...	...	...	1,054	928	14,239	12,374	...	...	...	...	10	10	3,180	3,100	17,419	15,474
	Mergui ...	...	...	...	...	2,142	2,471	24,399	26,032	...	...	...	...	11	3	24,310	28,940	48,709	54,972
	Total ...	1,949	1,668	16,907	15,517	3,680	3,862	48,898	48,581	394	363	70,816	71,031	26	18	28,157	33,086	1,64,778	1,68,215
	Grand Total, Lower Burma.	11,719	12,739	1,20,640	1,23,261	7,163	6,693	1,10,904	1,02,445	1,796	1,763	14,51,510	15,91,506	62	53	57,004	60,721	17,40,058	18,77,933

* Includes Rs. 428 collected during the year from persons found to have used nets without licenses in 1897-98. No licenses were issued for this amount.

STATEMENT No. XXX.—*Collection of Miscellaneous Land revenue during the year ending 31st March 1899.*

Division.	District.	Amount.
1	2	3
		Rs.
ARAKAN	Akyab	7,615
	Northern Arakan	...
	Kyaukpyu	8,049
	Sandoway	711
	Total ...	16,375
PEGU	Rangoon Town	...
	Hanthawaddy	36,321
	Pegu	32,090
	Tharrawaddy	24,202
	Prome	11,794
	Total ...	1,04,407
IRRAWADDY	Thôngwa	18,138
	Bassein	7,917
	Henzada	25,313
	Myaungmya	14,799
	Total ...	66,167
MINBU	Thayetmyo	6,144
TENASSERIM	Toungoo	13,197
	Salween	22
	Thatôn	12,507
	Amherst	7,396
	Tavoy	2,351
	Mergui	29,171
	Total ...	64,644
	GRAND TOTAL, LOWER BURMA ...	2,57,737

STATEMENT NO. XXXI.—*Supplementary statement showing collections, remissions, and outstandings up to 30th June 1899.*

Division.	District.	Head of revenue.	Balance uncollected on 31st March 1899 on account of			Remissions up to 30th June 1899 of			Collections up to 30th June 1899 of			Uncollected up to 30th June 1899 of			Remarks.
			Net demand.	Net previous outstandings.	Total uncollected.	Net demand.	Net previous outstandings.	Total net remissions (column 7 *plus* column 8).	Net demand.	Net previous outstandings.	Total collections (column 10 *plus* column 11).	Net demand.	Net previous outstandings.	Total uncollected (column 13 *plus* column 14).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan.	Akyab	Land revenue ...	17,575	...	17,575	1,423	...	1,423	15,027(*a*)	...	15,027(*a*)	1,379	...	1,379	(*a*) Includes Rs. 254 excess collections.
		Capitation-tax ...	86	...	86	...	...	...	83(*b*)	...	83(*b*)	9	...	9	(*b*) Includes Rs. 6 excess collections.
		Total ...	17,661	...	17,661	1,423	...	1,423	15,110(*c*)	...	15,110(*c*)	1,388	...	1,388	(*c*) Includes Rs. 260 excess collections.
	Northern Arakan.	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	Land revenue ...	11,444	...	11,444	212	...	212	10,966	...	10,966	266	...	266	
		Capitation-tax ...	26	...	26	...	...	...	38(*d*)	...	38(*d*)	...	...	...	(*d*) Includes Rs. 12 excess collections.
		Total ...	11,470	...	11,470	212	...	212	11,004(*d*)	...	11,004(*d*)	266	...	266	
	Sandoway	Capitation-tax ...	109	...	109	109	...	109	...	...	...	...	...	...	
	Total, Arakan.	Land revenue ...	29,019	...	29,019	1,635	...	1,635	25,993(*a*)	...	25,993(*a*)	1,645	...	1,645	
		Capitation-tax ...	221	...	221	109	...	109	121(*e*)	...	121(*e*)	9	...	9	(*e*) Includes Rs. 18 excess collections.
		Total ...	29,240	...	29,240	1,744	...	1,744	26,114(*f*)	...	26,114(*f*)	1,654	...	1,654	(*f*) *Vide* foot notes (*a*) and (*e*).
Pegu.	Rangoon Town.	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy.	Land revenue ...	644	...	644	400	...	400	244	...	244	...	...	...	
		Total ...	644	...	644	400	...	400	244	...	244	...	...	...	(*g*) Includes Rs. 1,543 excess collections.
	Pegu ...	Land revenue ...	2,256	...	2,256	2,399(*g*)	...	2,399(*g*)	1,431(*h*)	...	1,431(*h*)	...	...	...	(*h*) Includes Rs. 31 excess collections.

STATEMENT NO. XXVIII.—*Demand, collections, and balances of Fishery revenue during the years (ending the 30th June) 1897-98 and 1898-99.*

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between column 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Arakan.	Akyab	1897-98	12,218	...	12,218	...	...	...	12,218	...	12,218	...	...	...
		1898-99	12,770	...	12,770	...	...	...	12,770	...	12,770	...	...	...
		Difference ...	+55	...	+552	...	...	...	+552	...	+552	...	...	...
	Northern Arakan.	1897-98	...	...	...	...	...	...	...	...	...	...	...	...
		1898-99	...	...	...	...	...	...	...	...	...	...	...	...
		Difference ...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	1897-98	16,374	...	16,374	...	...	...	16,374	...	16,374	...	...	...
		1898-99	13,609*	...	13,609*	...	...	...	13,609*	...	13,609*	...	...	...
		Difference ...	—2,765	...	—2,765	...	...	...	—2,765	...	—2,765	...	...	...
	Sandoway	1897-98	5,515	...	5,515	...	...	...	5,515	...	5,515	...	...	...
		1898 99	3,911	...	3,911	...	...	...	3,911	...	3,911	...	...	...
		Difference ...	—1,604	...	—1,604	...	...	...	—1,604	...	—1,604	...	...	...
	Total Arakan	1897-98	34,107	...	34,107	...	...	...	34,107	...	34,107	...	...	...
		1898-99	30,290	...	30,290	...	...	...	30,290	...	30,290	...	...	...
		Difference ...	—3,817	...	—3,817	...	...	...	—3,817	...	—3,817	...	...	...

* Includes Rs. 428 collected during the year from persons found to have used nets without licenses in 1897-98. No licenses were issued for this amount.

STATEMENT No. XXVIII.—*Demand, collections, and balances of Fishery revenue during the years (ending the 30th June) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between column 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pegu.	Rangoon Town	1897-98	5,340	...	5,340	...	...	...	5,340	...	5,340	...	...	...
		1898-99	5,320	...	5,320	...	...	...	5,320	...	5,320	...	...	...
		Difference ...	— 20	...	— 20	...	...	...	— 20	...	— 20	...	...	...
	Hanthawaddy	1897-98	1,20,955	...	1,20,955	...	...	...	1,20,955	...	1,20,955	...	...	...
		1898-99	1,27,198	...	1,27,198	...	...	...	1,27,198	...	1,27,198	...	...	...
		Difference ...	+ 6,243	...	+ 6,243	...	...	...	+ 6,243	...	+ 6,243	...	...	...
	Pegu	1897-98	1,21,465	...	1,21,465	...	...	...	1,21,399	...	1,21,399	66	...	66
		1898-99	1,31,323	...	1,31,323	66	...	66	1,31,323	66	1,31,389	...	...	...
		Difference ...	+ 9,858	...	+ 9,858	+ 66	...	+ 66	+ 9,924	+ 66	+ 9,990	— 66	...	— 66
	Tharrawaddy	1897-98	1,22,149	...	1,22,149	...	...	...	1,22,149	...	1,22,149	...	...	...
		1898-99	1,41,398	...	1,41,398	...	...	...	(*a*) 1,42,843	...	(*a*) 1,42,843	...	...	...
		Difference ...	+ 19,249	...	+ 19,249	...	...	...	+ 20,694	...	+ 20,694	...	...	...
	Prome	1897-98	25,352	...	25,352	...	...	...	(*b*) 25,427	...	(*b*) 25,427	...	...	...
		1898-99	27,427	...	27,427	...	...	...	(*c*) 27,517	...	(*c*) 27,517	...	...	...
		Difference ...	+ 2,075	...	+ 2,075	...	...	...	+ 2,090	...	+ 2,090	...	...	...
	Total Pegu	1897-98	3,95,261	...	3,95,261	...	...	...	(*b*) 3,95,270	...	(*b*) 3,95,270	66	...	66
		1898-99	4,32,666	...	4,32,666	66	...	66	(*d*) 4,34,201	66	(*d*) 4,34,267	...	...	...
		Difference ...	+ 37,405	...	+ 37,405	+ 66	...	+ 66	+ 38,931	+ 66	+ 38,997	+ 66	...	+ 66

(*a*) Includes Rs. 1,445 paid in excess.
(*b*) Includes Rs. 75 paid in excess.
(*c*) Includes Rs. 90 paid in excess.
(*d*) Includes Rs. 1,535 paid in excess.

STATEMENT No. XXVIII.—*Demand, collections, and balances of Fishery revenue during the years (ending the 30th June) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrawaddy.	Thôngwa	1897-98	5,23,778	268	5,23,510	...	...	...	5,23,510	...	5,23,510	...	...	...
		1898-99	5,88,224	...	5,88,224	...	...	...	5,88,224	...	5,88,224	...	...	...
		Difference	+ 64,446	— 268	+ 64,714	...	...	...	+ 64,714	...	+ 64,714	...	...	...
	Bassein	1897-98	1,88,150	...	1,88,150	...	...	...	(*a*) 1,88,712	...	(*a*) 1,88,712	...	...	...
		1898-99	1,85,565	266	1,85,299	...	...	...	1,85,299	...	1,85,299	...	...	...
		Difference	— 2,585	+ 266	— 2,851	...	...	...	— 3,413	...	— 3,413	...	...	...
	Henzada	1897-98	1,24,376	...	1,24,376	...	...	...	(*b*) 1,24,576	...	(*b*) 1,24,576	...	...	...
		1898-99	1,52,696	...	1,52,696	...	...	...	1,52,696	...	1,52,696	...	...	...
		Difference	+ 28,320	...	+ 28,320	...	...	...	+ 28,120	...	+ 28,120	...	...	...
	Myaungmya	1897-98	3,07,490	...	3,07,490	...	...	...	3,07,490	...	3,07,490	...	...	...
		1898-99	3,18,224	...	3,18,224	...	...	...	3,18,224	...	3,18,224	...	...	...
		Difference	+ 10,734	...	+ 10,734	...	...	...	+ 10,734	...	+ 10,734	...	...	...
	Total Irrawaddy.	1897-98	11,43,794	268	11,43,526	...	...	...	(*c*) 11,44,288	...	(*c*) 11,44,288	...	...	...
		1898-99	12,44,709	266	12,44,443	...	...	...	12,44,443	...	12,44,443	...	...	...
		Difference	+1,00,915	— 2	+1,00,917	...	...	...	+1,00,155	...	+1,00,155	...	...	...

(*a*) Includes Rs. 562 paid in excess. (*b*) Includes Rs. 200 paid in excess. (*c*) Includes Rs. 762 paid in excess of which Rs. 562 were refunded.

STATEMENT NO. XXVIII.—*Demand, collections, and balances of Fishery revenue during the years (ending the 30th June) 1897-98 and 1898-99*—continued.

Division.	District.	Year.	Demand on account of year under report.			Outstandings of previous years.			Collections of			Uncollected from		
			Gross demand.	Remissions.	Net demand (column 4 *minus* column 5).	Total previous outstandings.	Outstandings remitted during the year under report.	Net previous outstandings (column 7 *minus* column 8).	Net demand shown in column 6.	Net outstandings shown in column 9.	Total collections (column 10 *plus* column 11).	Net demand in column 6, namely, difference between columns 6 and 10.	Net previous outstandings in column 9, namely, difference between columns 9 and 11.	Total uncollected on 31st March (column 13 *plus* column 14).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mergui.	Thayetmyo	1897-98	2,118	...	2,118	...	...	...	2,118	...	2,118	...	...	...
		1898-99	2,053	...	2,053	...	...	...	2,053	...	2,053	...	...	...
		Difference	— 65	...	— 65	...	...	...	— 65	...	— 65	...	...	...
Tenasserim.	Toungoo	1897-98	35,207	720	34,487	...	...	...	34,487	...	34,487	...	...	...
		1898-99	36,789	...	36,789	...	...	...	36,789	...	36,789	...	...	...
		Difference	+ 1,582	— 720	+ 2,302	...	...	...	+ 2,302	...	+ 2,302	...	...	...
	Salween	1897-98	65	...	65	...	...	...	65	...	65	...	...	...
		1898-99	80	...	80	...	...	...	80	...	80	...	...	...
		Difference	+ 15	...	+ 15	...	...	...	+ 15	...	+ 15	...	...	...
	Thatôn	1897-98	48,083	...	48,083	...	...	...	48,083	...	48,083	...	...	...
		1898-99	45,864	...	45,864	...	...	...	45,864	...	45,864	...	...	...
		Difference	— 2,219	...	— 2,219	...	...	...	— 2,219	...	— 2,219	...	...	...
	Amherst	1897-98	15,295	...	15,295	...	...	...	15,295	...	15,295	...	...	...
		1898-99	15,036	...	15,036	...	...	...	15,036	...	15,036	...	...	...
		Difference	— 259	...	— 259	...	...	...	— 259	...	— 259	...	...	...

STATEMENT NO. XXXI.—*Supplementary statement showing collections, remissions, and outstandings up to 30th June 1899*—continued.

Division.	District.	Head of revenue.	Balance uncollected on 31st March 1899 on account of: Net demand.	Net previous outstandings.	Total uncollected.	Remissions up to 30th June 1899 of: Net demand.	Net previous outstandings.	Total net remissions (column 7 *plus* column 8).	Collections up to 30th June 1899 of: Net demand.	Net previous outstandings.	Total collections (column 10 *plus* column 11).	Uncollected up to 30th June 1899 of: Net demand.	Net previous outstandings.	Total uncollected (column 13 *plus* column 14).	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pegu—concluded.	Tharrawaddy.	Land-revenue ...	184	...	184	80	...	80	104	...	104	...	...	...	
	Prome	Land-revenue ...	814	...	814	617	...	617	(*a*) 274	...	(*a*) 274	...	...	...	
		Capitation-tax ...	...	...	...	...	...	...	(*b*) 8	...	(*b*) 8	...	...	...	
		Total ...	814	...	814	617	...	617	(*c*) 282	...	(*c*) 282	...	...	...	
	Total, Pegu	Land-revenue ...	3,898	...	3,898	3,496(*d*)	...	3,496(*d*)	2,053(*e*)	...	2,053(*e*)	...	...	...	
		Capitation-tax ...	...	...	...	...	...	...	8(*b*)	...	8(*b*)	...	...	...	
		Total ...	3,898	...	3,898	3,496(*d*)	...	3,496(*d*)	2,061(*f*)	...	2,061(*f*)	...	...	...	
Irrawaddy.	Thôngwa ...	Land-revenue ...	37,183	...	37,183	4,985	...	4,985	32,198(*g*)	...	32,198(*g*)	...	...	...	
	Bassein ...	Land-revenue ...	3,398	...	3,398	920(*h*)	...	920(*h*)	2,478	...	2,478	...	...	...	
	Henzada ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	
	Myaungmya.	Land-revenue ...	62	...	62	...	...	...	62	...	62	...	...	...	
		Capitation-tax ...	112	...	112	92	...	92	20	...	20	...	...	...	
		Total ...	174	...	174	92	...	92	82	...	82	...	...	...	
	Total, Irrawaddy.	Land-revenue ...	40,643	...	40,643	5,905(*h*)	...	5,905(*h*)	34,738(*g*)	...	34,738(*g*)	...	...	...	
		Capitation-tax ...	112	...	112	92	...	92	20	...	20	...	...	...	
		Total ...	40,755	...	40,755	5,997(*h*)	...	5,997(*h*)	34,758(*g*)	...	34,758(*g*)	...	...	...	

(*g*) Excludes Rs. 48 paid in by persons whose lands were resumed for arrears of previous years.
(*h*) Includes Rs. 104 recommended for remission.
(*a*) Includes Rs. 77 excess collections.
(*b*) Collected on blank tickets during the months of April and May 1899 for the year 1898-99.
(*e*) Includes Rs. 108 excess collections.
(*f*) *Vide* remarks (*b*) and (*e*).
(*c*) *Vide* footnotes (*a*) and (*b*).
(*d*) Includes Rs. 1,543 excess collections.

STATEMENT NO. XXXI.—*Supplementary statement showing collections, remissions, and outstandings up to 30th June 1899*—concluded.

Division.	District.	Head of revenue.	Balance uncollected on 31st March 1899 on account of			Remissions up to 30th June 1899 of			Collections up to 30th June 1899 of			Uncollected up to 30th June 1899 of			Remarks.
			Net demand.	Net previous outstandings.	Total uncollected.	Net demand.	Net previous outstandings.	Total net remissions (column 7 *plus* column 8).	Net demand.	Net previous outstandings.	Total collections (column 10 *plus* column 11).	Net demand.	Net previous outstandings.	Total uncollected (column 13 *plus* column 14).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Minbu.	Thayetmyo	Land-revenue ...	6,111	...	6,111	355	...	355	5,619	...	5,619	137	...	137	
Tenasserim.	Toungoo ...	Land-revenue ...	9,166	...	9,166	532	...	532	8,634	...	8,634	...	...	...	(*a*) Includes Rs. 1,603 excess collections.
	Salween ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	(*b*) Includes Rs. 5 excess collections.
	Thatôn ...	Land-revenue ...	379	...	379	...	...	...	...	...	...	379	...	379	(*c*) Includes Rs. 1,608 excess collections.
	Amherst ...	Land-revenue ...	49,902	...	49,902	19,581	...	19,581	31,924(*a*)	...	31,924(*a*)	...	...	...	(*d*) Includes Rs. 1,543 excess collections and Rs. 104 recommended for remission.
	Tavoy ...	Land-revenue ...	693	...	693	14	...	14	617	...	617	62	...	62	(*e*) Includes Rs. 1,970 excess collections but excludes Rs. 48 paid in by persons whose lands were resumed for arrears of previous years.
	Mergui	Land-revenue ...	6,792	...	6,792	5	...	5	6,792(*b*)	...	6,792(*b*)	...	...	...	
		Capitation-tax ...	99	...	99	91	...	91	8	...	8	...	...	...	
		Total ...	6,891	...	6,891	96	...	96	6,800(*b*)	...	6,800(*b*)	...	...	...	(*f*) Includes Rs. 18 excess collections and Rs 8 collected on blank tickets during the months of April and May 1899 for the year 1898-99.
	Total, Tenasserim.	Land-revenue ...	66,932	...	66,932	20,132	...	20,132	47,967(*c*)	...	47,967(*c*)	441	...	441	
		Capitation-tax ...	99	...	99	91	...	91	8	...	8	...	...	...	
		Total ...	67,031	...	67,031	20,223	...	20,223	47,975(*c*)	...	47,975(*c*)	441	...	441	(*g*) *Vide* footnotes (*e*) and (*f*).
	Grand Total, Lower Burma.	Land-revenue ...	1,46,603	...	1,46,603	31,523(*d*)	...	31,523(*d*)	1,16,370(*e*)	...	1,16,370(*e*)	2,223	...	2,223	
		Capitation-tax ...	432	...	432	292	...	292	157(*f*)	...	157(*f*)	9	...	9	
		Total ...	1,47,035	...	1,47,035	31,815(*d*)	...	31,815(*d*)	1,16,527(*g*)	...	1,16,527(*g*)	2,232	...	2,232	

STATEMENT NO. XXXII.—*Revenue proceedings against defaulters during the year 1898-99 (ending the 31st March).*

Division.	District.	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of person against whom processes issued to number paying revenue.	Number of persons		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sales of property.	Total (columns 7 *plus* 8 and 9).			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
Arakan.	Akyab ...	Land-revenue ...	93,577	11,45,291	2,710	1,175	616	191	1,982	2,137	2·28	...	...	26,012	21,606
		Capitation-tax ...	99,654	4,13,177	2,460	3,096	67	...	3,163	3,015	3·03	2,842	9	19,632	16,888
		Land-rate ...	3,667	7,360	260	17	156	41	214	69	1·88	3	...	725	725
		Fishery-revenue ...	998	12,770	...	...	...	...	...	...	...	...	...	...	...
	Northern Arakan	Land-revenue ...	4,798	7,180	...	...	...	...	...	...	...	...	...	...	...
		Capitation-tax ...	4,360	4,360	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	Land-revenue ...	85,232	1,92,122	1,118	70	1,028	28	1,126	1,126	1·32	70	...	5,060	4,774
		Capitation-tax ...	44,809	1,64,864	2,164	1,741	588	31	2,360	2,246	5·01	496	...	10,626	8,796
		Land-rate ...	825	1,817	76	...	73	3	76	76	9·21	...	...	295	295
		Fishery-revenue ...	1,128	13,609	1	...	1	...	1	1	0·09	...	..	60	60
	Sandoway ...	Land-revenue ...	24,413	87,245	77	86	27	18	131	131	0·54	50	...	216	216
		Capitation-tax ...	19,057	69,114	832	779	36	51	866	781	4·10	485	7	2,373	1,483
		Fishery-revenue ...	289	3,911	...	...	...	...	...	...	...	...	...	...	...
	Total, Arakan...	Land-revenue ...	208,020	14,31,838	3,905	1,331	1,671	237	3,239	3,394	1·63	120	...	31,288	26,596
		Capitation-tax ...	167,880	6,51,515	5,456	5,616	691	82	6,389	6,042	3·60	3,823	16	32,631	27,167
		Land-rate ...	4,492	9,177	336	17	229	44	290	145	3·23	3	...	1,020	1,020
		Fishery-revenue ...	2,415	30,290	1	...	1	...	1	1	0·04	...	...	60	60

STATEMENT NO. XXXII.—*Revenue proceedings against defaulters during the year 1898-99 (ending the 31st March)*—continued.

Division.	District..	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued. Warrants of arrest.	Attachment of property.	Sales of property.	Total (columns 7 *plus* 8 and 9).	Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons. Actually arrested.	Actually committed to jail.	Amount of arrears for the realization of which application was made.	Amount realized.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
PEGU.	Rangoon Town	Land-revenue ...	1,239	10,276	2	...	...	...	...	...	...	...	...	28	28
		Fishery-revenue ...	410	5,320	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	Land-revenue ...	52,108	23,71,289	902	341	675	159	1,175	944	1·81	147	...	41,957	41,512
		Capitation-tax ...	107,339	4,41,265	804	718	348	38	1,104	991	0·92	73	...	5,351	4,872
		Fishery-revenue ...	2,057	1,27,198	...	...	65	...	65	65	3·17	...	...	11,235	11,235
	Pegu ...	Land-revenue ...	36,235	12,05,015	659	221	316	200	737	340	0·95	221	...	21,422	21,238
		Capitation-tax ...	66,560	2,79,797	1,146	383	334	109	826	410	0·62	354	...	4,814	4,143
		Fishery-revenue ...	1,008	1,31,323	61	20	15	...	35	20	1·98	16	...	32,945	32,945
	Tharrawaddy ...	Land-revenue ...	64,960	7,32,847	599	81	267	59	407	279	0·43	22	...	3,817	2,870
		Capitation-tax ...	74,865	3,32,669	704	447	358	4	809	542	0·72	258	...	3,073	2,448
		Fishery-revenue ...	176	1,41,398	5	...	5	...	5	5	2·84	...	...	1,012	1,012
	Prome ...	Land-revenue ...	111,133	3,84,870	1,032	304	988	945	2,237	717	0·65	225	...	3,291	2,437
		Capitation-tax ...	68,439	2,82,794	1,839	880	1,008	1,008	2,896	975	1·42	592	...	6,924	5,522
		Land-rate ...	3,815	16,435	25	...	6	5	11	11	0 29	...	...	335	335
		Fishery-revenue ...	462	27,427	2	1	...	...	1	...	...		...	380	380
	Total, Pegu ...	Land-revenue ...	265,675	47,04,297	3,194	947	2,246	1,363	4,556	2,286	0·86	615	...	70,515	68,085
		Capitation-tax ...	317,203	13,36,525	4,493	2,428	2,048	1,159	5,635	2,918	0·92	1,277	...	20,162	16,985
		Land-rate ...	3,815	16,435	25	...	6	5	11	11	0·29	...	...	335	335
		Fishery-revenue ...	4,107	4,32,666	68	21	85	...	106	90	2·19	16	...	45,572	45,572
IRRAWADDY.	Thôngwa ...	Land-revenue ...	51,882	18,81,600	859	436	828	10	1,274	704	1·36	295	...	34,139	29,413
		Capitation-tax ...	1,02,289	4,24,129	1,269	1,198	675	3	1,876	808	0·79	718	...	6,854	1,229
		Fishery-revenue ...	2,779	5,88,224	125	91	84	...	175	95	3·42	59	...	25,670	25,670
	Bassein ...	Land-revenue ...	44,254	8,99,032	460	184	392	35	611	402	0·91	4	...	8,255	5,452
		Capitation-tax ...	68,917	3,01,968	1,245	455	892	1	1,348	975	1·41	13	...	5,416	3,143
		Land-rate ...	2,873	14,411	29	15	8	...	23	15	0·52	1	...	378	378
		Fishery revenue ...	2,278	1,85,565	52	12	47	1	60	47	2·06	1	1	15,565	15,565
	Henzada ...	Land-revenue ...	88,541	8,17,952	457	7	168	...	175	153	0·17	7	...	1,048	1,036
		Capitation-tax ...	94,901	4,23,970	185	114	2	...	116	116	0·12	...	...	850	765
		Land-rate ...	2,412	11,333	62	...	21	...	21	21	0·87	...	...	192	180
		Fishery-revenue ...	963	1,52,696	83	44	44	...	88	2	0·21	...	...	21,403	21,403
	Myaungmya ...	Land-revenue ...	48,399	8,63,063	206	229	155	17	401	284	0·59	202	...	4,759	4,759
		Capitation-tax ...	59,441	2,60,030	485	198	5	...	203	203	0·34	113	...	1,889	989
		Fishery-revenue ...	1,901	3,18,224	16	8	9	...	17	8	0·42	8	...	715	715
	Total, Irrawaddy	Land-revenue ...	233,076	44,61,647	1,982	856	1,543	62	2,461	1,543	0·66	508	...	48,201	40,660
		Capitation-tax ...	325,548	14,10,097	3,184	1,965	1,574	4	3,543	2,102	0·65	844	...	15,009	6,126
		Land-rate ...	5,285	25,744	91	15	29	...	44	36	0·68	1	...	570	558
		Fishery-revenue ...	7,921	12,44,709	276	155	184	1	340	152	1·92	68	1	63,353	63,353
MIN-BU.	Thayetmyo ...	Land-revenue ...	65,140	1,34,330	92	80	98	57	235	172	0·26	1	...	898	681
		Capitation-tax ...	32,672	1,23,358	76	27	55	3	85	93	0·28	27	6	767	680
		Land-rate ...	1,946	8,871	9	...	2	...	2	...	...	...	...	45	32
		Fishery-revenue ...	192	2,053	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. XXXII.—*Revenue proceedings against defaulters during the year 1898-99 (ending the 31st March)*—concluded.

Division.	District.	Head of revenue.	Total number of persons paying revenue (or taxes).	Total amount of demand.	Number of notices issued under section 45.	Number of coercive processes issued.				Number of persons paying revenue against whose person or property processes issued.	Proportion of persons against whom processes issued to number paying revenue.	Number of persons.		Amount of arrears for the realization of which application was made.	Amount realized.
						Warrants of arrest.	Attachment of property.	Sales of property.	Total (column 7 *plus* 8 and 9).			Actually arrested.	Actually committed to jail.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Rs.										Rs.	Rs.
Tenasserim.	Toungoo ...	Land-revenue ...	38,702	2,23,962	513	117	231	3	351	351	0·91	32	...	3,746	3,096
		Capitation-tax ...	47,319	1,83,574	83	14	...	...	14	14	0·03	...	...	425	425
		Land-rate ...	2,191	8,964	59	...	2	...	2	2	0·09	...	...	264	264
		Fishery-revenue ...	457	36,789	1	8	...	...	8	8	1·75	...	...	925	925
	Salween ...	Land-revenue ...	7,532	16,392	...	...	...	...	...	...	...	...	...	...	...
		Capitation-tax ...	7,642	15,721	...	...	...	...	...	...	...	...	...	...	...
		Fishery-revenue ..	3	80	...	...	...	...	...	...	...	...	...	...	...
	Thatôn ...	Land-revenue ...	62,609	10,96,026	103	2	160	6	168	162	0·26	2	...	8,060	8,060
		Capitation-tax ...	70,841	2,75,481	392	306	5	...	311	306	0·43	71	...	2,336	2,218
		Fishery-revenue ...	1,057	45,864	7	...	...	...	...	...	...	...	...	1,188	1,188
	Amherst ...	Land-revenue ...	50,191	6,20,513	164	30	62	17	109	44	0·09	...	...	1,926	1,750
		Capitation-tax ...	46,333	1,93,347	136	62	16	...	78	64	0·14	...	..	1,260	1,260
		Fishery-revenue ...	759	15,036	...	...	...	...	...	...	...	...	...	...	...
	Tavoy ...	Land-revenue ...	34,399	1,82,402	100	13	24	13	50	49	0·14	...	...	614	614
		Capitation-tax ...	22,674	91,223	167	80	2	...	82	105	0·46	80	...	230	230
		Fishery-revenue ...	940	15,474	...	...	...	...	...	...	...	...	...	...	...
	Mergui ...	Land-revenue ...	21,093	1,47,332	205	...	205	3	208	205	0·97	...	...	1,435	1,435
		Capitation-tax ...	18,987	48,114	161	161	...	...	161	161	0·85	156	...	376	376
		Fishery-revenue ...	2,700	54,972	...	...	...	...	...	...	...	...	...	...	...
	Total, Tenaserim	Land-revenue ...	214,526	22,86,627	1,085	162	682	42	886	811	0.38	34	...	15,781	14,955
		Capitation-tax ...	213,796	8,07,460	939	623	23	...	646	650	0·30	307	...	4,627	4,509
		Land-rate ...	2,191	8,964	59	...	2	...	2	2	0·09	...	...	264	264
		Fishery-revenue ...	5,916	1,68,215	8	8	...	...	8	8	0·14	...	...	2,113	2,113
	Grand Total, Lower Burma.	Land-revenue ...	986,437	1,30,18,739	10,258	3,376	6,240	1,761	11,377	8,206	0·83	1,278	...	1,66,683	1,50,977
		Capitation-tax ...	1,057,099	43,28,955	14,148	10,659	4,391	1,248	16,298	11,805	1·12	6,278	22	73,196	55,467
		Land-rate ...	17,729	69,191	520	32	268	49	349	194	1·09	4	...	2,234	2,209
		Fishery-revenue ...	20,551	18,77,933	353	184	270	1	455	251	1·22	84	1	1,11,093	1,11,098
		Total ...	2,081,816	19,294,818	25,279	14,251	11,169	3,059	28,479	20,656	...	7,644	23	3,53,211	3,19,751

STATEMENT No. XXXIII.—*Commission paid for assessment and*

PART I.—THUGYIS' COMMISSION

Division.	District.	Number of circles.	Number of thugyis.	Total Thugyis' commission on account of the years' collection.		
				On land revenue.	On capitation-tax and other taxes or rents.	Total (column 5 *plus* 6).
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
ARAKAN ...	Akyab	43	35	32,543	18,172	50,715
	Northern Arakan	...	...	...	...	...
	Kyaukpyu	69	51	17,721	23,731	41,452
	Sandoway	17	11	4,130	4,186	8,316
	Total ...	129	97	54,394	46,089	1,00,483
PEGU ...	Rangoon Town	8	6	1,028	...	1,028
	Hanthawaddy	30	30	72,629	20,338	92,967
	Pegu	17(*a*)	17(*a*)	37,701	12,531	50,232
	Tharrawaddy	21	21	24,173	19,400	43,573
	Prome	27	26	11,622	14,745	26,367
	Total ...	103(*a*)	100(*a*)	1,47,153	67,014	2,14,167
IRRAWADDY ...	Thôngwa	15	15	16,380	7,655	24,035
	Bassein	33	20	27,600	12,791	40,391
	Henzada	38	34	31,710	27,557	59,267
	Myaungmya	13	13	32,942	10,056	42,998
	Total ...	99	82	1,08,632	58,059	1,66,691
MINBU ...	Thayetmyo	13	13	4,245	3,923	8,168
TENASSERIM ...	Toungoo	16	16	6,113	8,175	14,288
	Salween	6	6	423	1,502	1,925
	Thatôn	33	33	39,306	16,890	56,196
	Amherst	38	36	16,831	12,124	28,955
	Tavoy	34	26	9,587	7,502	17,089
	Mergui	7	7	3,061	2,577	5,638
	Total ...	134	124	75,321	48,770	1,24,091
	GRAND TOTAL, LOWER BURMA, PART I ...	478(*a*)	416(*a*)	3,89,745	2,23,855	6,13,600

(*a*) One circle was broken up into headmanship
(*b*) Includes 7 surveyors temporarily appointed
(*c*) Excludes 2 *thugyisayès* paid by Government

collection of revenue for the year ending 31st March 1899.

AND THUGYISAYÈS' SALARIES.

Deductions made from Thugyis' commission.				Balance payable to thugyis (column 7 *minus* 11).	Amount actually paid to thugyis within the year.	Average amount paid to thugyis (column 13 divided by 4).	Largest amount paid in the year to any one thugyi.	Smallest amount paid in the year to any one thugyi.
For Thugyisayès.		For chainmen.	Total (column 9 *plus* 10).					
Number.	Amount per annum.							
8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32	12,782	2,769	15,551	35,164	42,825	1,224	2,827	789
...	...	...	...	...	...	...	...	...
22	7,022	760	7,782	33,670	33,670	660	1,599	228
9	2,260	220	2,480	5,836	3,659	333	1,068	36
63	22,063	3,749	25,813	74,670	80,154	826	2,827	36
...	...	...	...	1,028	983	164	362	59
41	23,169	5,986	29,155	63,812	86,357	2,879	5,542	1,540
27(*b*)	9,122	2,577	11,699	38,533	45,698	2,688	5,036	677
21	9,448	3,053	12,501	31,072	35,865	1,708	4,218	467
19	7,402	1,731	9,133	17,234	16,255	625	1,026	383
108(*c*)	49,141	13,347	62,488	1,51,679	1,85,158	1,852	5,542	59
16	5,766	1,697	7,463	16,572	19,938	1,329	2,336	205
28	10,740	4,176	14,916	25,475	22,762	1,138	2,864	152
33	17,862	7,810	25,672	33,595	31,710	933	2,412	400
33	10,081	4,553	14,634	28,364	31,109	2,393	5,653	129
110	44,449	18,236	62,685	1,04,006	1,05,519	1,287	5,653	129
8	1,942	317	2,259	5,909	6,093	469	822	419
...	...	...	...	14,288	11,846	740	1,057	511
...	...	...	...	1,925	2,925	487	857	188
41	13,228	4,840	18,068	38,128	38,128	1,155	4,241	324
20	5,630	891	6,521	22,434	33,620	934	3,187	56
15	3,852	520	4,372	12,717	17,338	667	1,263	38
5	1,260	169	1,429	4,209	4,209	601	837	408
81	23,970	6,420	30,390	93,701	1,08,066	871	4,241	38
370(*c*)	1,41,566	42,069	1,83,635	4,29,965	4,84,990	1,166	5,653	36

after the collection of capitation-tax.
for revision survey.
but includes 7 surveyors temporarily appointed for revision survey.

STATEMENT No. XXXIII.—*Commission paid for assessment and collection*

PART II.—HEADMEN'S COMMISSION

Division.	District.	Number of Surveyors' circles.	Number of headmen.	TOTAL AMOUNT WHICH WOULD THIS YEAR HAVE BEEN PAID IF A *Taikthugyi* HAD BEEN IN CHARGE.			COST OF SURVEY AND COMMISSION PAID		
				On land revenue.	On capitation-tax and other taxes or rents.	Total (columns 5 *plus* 6).	*Surveyors.* Number.	*Surveyors.* Amount per annum.	Chainmen.
1	2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.		Rs.	Rs.
ARAKAN	Akyab	35	569	31,554	18,972	50,526	38(*a*)	14,907	3,383
	Northern Arakan ...	4	18	716	436	1,152	...	...	...
	Kyaukpyu	...	...	...	...	...	...	...	...
	Sandoway	7	106	3,052	3,074	6,126	7(*b*)	...	...
	Total ...	46	693	35,322	22,482	57,804	45(*c*)	14,907	3,383
PEGU	Rangoon Town	...	...	...	...	...	...	...	...
	Hanthawaddy	51	358	53,868	13,593	67,461	51	19,381	5,148
	Pegu	22	243	28,173	10,565	38,738	22	8,172	2,320
	Tharrawaddy	19	236	15,653	9,152	24,805	19	7,800	2,070
	Prome	28	291	12,191	12,684	24,875	25(*d*)	9,407	2,285
	Total ...	120	1,128	1,09,885	45,994	1,55,879	117(*d*)	44,760	11,823
IRRAWADDY	Thôngwa	69	536	75,883	25,949	1,01,832	69	27,809	7,184
	Bassein	27	313	23,932	10,455	34,387	37	14,340	4,440
	Henzada	18	158	16,874	6,500	23,374	18	7,224	2,832
	Myaungmya	17	215	15,530	9,503	25,033	17	6,171	1,570
	Total ...	131	1,222	1,32,219	52,407	1,84,626	141	55,544	16,026
MINBU ...	Thayetmyo	26	310	7,183	9,068	16,251	13	5,125	1,738
TENASSERIM	Toungoo	14	281	6,816	6,740	13,556	13	4,040	...
	Salween	...	...	...	...	...	...	...	...
	Thatôn	16	118	8,024	20,032	28,056	21	7,500	2,520
	Amherst	26	133	18,250	10,785	29,035	23	7,456	2,429
	Tavoy	10	40	4,000	2,302	6,302	7(*e*)	1,800	240
	Mergui	16	106	12,641	2,967	15,608	13	4,619	767
	Total ...	82	678	49,731	42,826	92,557	77(*e*)	25,415	5,956
	GRAND TOTAL, LOWER BURMA, PART II ...	405	4,031	3,34,340	1,72,777	5,07,117	393(*f*)	1,45,751	38,926

of revenue for the year ending 31st March 1899—concluded.

AND SURVEYORS' SALARIES.

LECTION, OMITTING COMTO HEADMEN.										
Extra clerks.	Other expenditure.	Total (columns 9, *plus* 10, 11, 12.	Amount payable to headmen on account of the years' collection.	Amount actually paid to headmen within the year.	Average amount paid to headmen (column 15 divided by the number given in column 4).	Largest amount paid in the year to any one headman.	Smallest amount paid in the year to any one headman.	Total cost of assessment and collection in circles under headmen (columns 13, *plus* 14).	Increase or decrease of expenditure under headmen as compared with what it would have been under *taluk-thugyis*. (Difference between columns 19, and 7).	Remarks.
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,000	2,407	23,697	49,494	42,522	75	358	2	73,191	+ 22,665	(*a*) Three of these are included in Part I.
...	...	...	576	576	32	60	3	576	— 576	
...	...	...	...	...	...	...	...	...	.....	
...	442	442	5,328	4,538	43	123	11	5,770	— 356	(*b*) Six of these are included in Part I.
3,000	2,849	24,139	55,398	47,636	69	358	2	79,537	+ 21,733	(*c*) Nine of these are included in Part I.
...	...	...	...	...	...	...	...	...	.....	
...	...	24,529	44,367	42,817	120	396	13	68,896	+ 1,435	
...	...	10,492	27,459	26,432	109	675	2	37,951	— 787	
...	...	9,870	21,757	22,327	94	271	2	31,627	+ 6,822	
...	...	11,692	15,590	10,299	35	154	2	27,282	+ 2,407	(*d*) Excludes Town Surveyor.
...	...	56,583	1,09,173	1,01,875	90	675	2	1,65,756	+ 9,877	
3,600	3,168	41,761	68,063	61,454	115	486	9	1,09,824	+ 7,992	
1,480	...	20,260	26,015	22,370	71	267	2	46,275	+ 11,888	
...	...	10,056	15,706	8,392	53	219	12	25,762	+ 2,388	
1,560	1,252	10,553	20,306	21,089	98	295	6	30,859	+ 5,826	
6,640	4,420	82,630	1,30,090	1,13,305	93	486	2	2,12,720	+ 28,094	
...	...	6,863	16,970	16,930	55	695	3	23,833	+ 7,582	
...	...	4,040	9,663	8,874	32	160	1	13,703	+ 147	
...	...	...	...	...	...	...	...	...	.....	
360	502	10,882	25,073	25,073	212	750	5	35,955	+ 7,899	
1,942	438	12,265	19,996	19,123	144	814	21	32,261	+ 3,226	
...	...	2,040	4,127	4,968	124	409	6	6,167	— 135	(*e*) Includes four surveyors who were partly employed as *thugyisayes*.
...	180	5,566	8,858	8,858	84	490	5	14,424	— 1,184	
2,302	1,120	34,793	67,717	66,896	99	814	1	1,02,510	+ 9,953	
11,942	8,389	2,05,008	3,79,348	3,46,642	86	814	1	5,84,356	+ 77,239	(*f*) *Vide* foot notes (*c*) (*d*) and (*e*).

STATEMENT NO. XXXIV.—*Grants made under the Waste Land Rules issued before the coming into force of the Burma Land and Revenue Act, 1876, for the year ending the 31st March 1899.*

Division.	District.	Number of grants.	Total area of grants.	Paying revenue in 1897-98.			Paying revenue in 1898-99.			Difference.			Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.		Acres.	Rs.		Acres.	Rs.		Acres.	Rs.	
ARAKAN ...	Akyab	23	51,648	22	50,862	29,682	22	50,862	29,682	...	...	...	Settled grants.
		20	44,380	20	40,078	30,204	20	40,382	29,997	...	+ 304	— 207	Unsettled grants.
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	
	Kyaukpyu	3	1,123	3	1,063	675	3	1,063	675	...	...	...	
	Sandoway	1	452	1	452	226	1	452	226	...	...	...	
	Total ...	47	97,603	46	92,455	60,787	46	92,759	60,580	...	+ 304	— 207	
PEGU ...	Rangoon Town ...	...	...	...	...	...	...	...	...	...	...	...	
	Hanthawaddy ...	39	30,698	39	30,698	20,452	39	30,698	22,588	...	...	+ 2,136	
	Pegu	12	31,727	7	9,609	12,185	7	9,481	11,867	...	— 128	— 318	
	Tharrawaddy ...	...	...	...	...	...	...	...	...	...	...	...	
	Prome	1	99	...	...	...	...	...	...	...	...	...	
	Total ...	52	62,524	46	40,307	32,637	46	40,179	34,455	...	— 128	+ 1,818	
IRRAWADDY ...	Thôngwa	...	...	...	...	...	...	...	...	...	...	...	
	Bassein	...	...	...	...	...	...	...	...	...	...	...	
	Henzada	...	...	...	...	...	...	...	...	...	...	...	
	Myaungmya	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	...	...	...	...	...	...	...	...	...	...	...	
MINBU ...	Thayetmyo	...	...	...	...	...	...	...	...	...	...	...	
TENASSERIM ...	Toungco	...	...	...	...	...	...	...	...	...	...	...	
	Salween	...	...	...	...	...	...	...	...	...	...	...	
	Thatôn	1	402(a)	...	...	...	...	...	...	...	...	...	(a) Freehold.
	Amherst	...	...	...	...	...	...	...	...	...	...	...	
	Tavoy	...	...	...	...	...	...	...	...	...	...	...	
	Mergui	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	1	402	...	...	...	...	...	...	...	...	...	
	GRAND TOTAL, LOWER BURMA.	100	160,529	92	132,762	93,424	92	132,938	95,935	...	+ 176	+ 1,611	

STATEMENT No. XXXV.—*Area of grants as yet unassessed to revenue (potta grants) for the year ending 31st March 1899.*

Division.	District.	Area of grants still exempt from assessment in 1898-99.			Area of land in column 5 which falls under assessment in																
		Given before the rules under the Land and Revenue Act came into operation.	Given after the rules under the Land and Revenue Act came into operation.	Total area granted and still exempt from assessment in 1898-99 (columns 3 and 4).	1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905.	1905-1906.	1906-1907.	1907-1908.	1908-1909.	1909-1910.	1910-1911.	1911-1912.	1912-1913.	1913-1914.	1919-1920.	1926-1927.	Free-holders.
1	2	3	4	5	6																
		Acres.	Acres.	Acres	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Arakan	Akyab ...	...	15,436	15,436	4,301	4,112	3,255	1,376	1,099	1,096	101	...	52	...	44	...	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	...	8,225	8,225	2,044	2,209	2,447	1,328	37	9	18	18	23	23	9	55	5	...	...	...	...
	Sandoway ...	...	1,904	1,904	212	152	141	410	151	342	488	7	1	...	...	...	...	...	...	...	...
	Total ...	...	25,565	25,565	6,557	6,473	5,843	3,114	1,287	1,447	607	25	76	23	53	55	5	...	...	...	...
Pegu	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	...	24,773	24,773	17,222	4,195	1,372	415	213	1,316	...	8	...	23	...	9	...	...	...	...	...
	Pegu ...	4,564	32,019	36,583	5,843	300	2,431	1,159	283	143	1,505	41	1,500	18,814	...	...	...	...	...	...	4,564
	Tharrawaddy ...	...	10,892	10,892	6,143	2,120	1,684	897	44	4	...	...	...	...	...	...	...	...	...	...	...
	Prome ...	...	748	748	495	187	47	...	19	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	4,564	68,432	72,996	29,703	6,802	5,534	2,471	559	1,463	1,505	49	1,500	18,837	...	9	...	... ...	...	...	4,564
Irrawaddy	Thôngwa ...	...	9,223	9,223	5,361	1,628	877	195	870	38	16	40	121	24	...	20	...	8	25	...	...
	Bassein ...	...	8,162	8,162	2,603	1,796	1,834	661	958	215	62	20	...	...	...	13	...	...	...	...	...
	Henzada ...	...	4,836	4,836	2,082	1,906	599	164	24	...	41	...	20	...	...	...	...	...	...	...	...
	Myaungmya ...	...	16,727	16,727	8,026	3,794	2,394	1,590	563	258	102	...	...	...	...	...	...	...	...	...	...
	Total ...	...	38,948	38,948	18,072	9,124	5,704	2,610	2,415	511	221	60	141	24	...	33	...	8	25	...	...
Minbu ...	Thayetmyo ...	...	771	771	440	157	44	86	...	...	...	...	...	...	44	...	...	...	...	...	...
Tenasserim	Toungoo ...	...	38,198	38,198	200	5,979	7,698	3,492	5,199	467	190	100	1,005	...	...	...	...	1,500	1,500	10,868	...
	Salween ...	...	73	73	...	49	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Thatôn ...	...	4,585	4,585	1,556	714	2,138	36	41	58	...	...	10	32	...	...	...	...	...	...	...
	Amherst ...	...	6,217	6,217	1,348	1,713	918	950	549	481	103	32	77	42	4	...	...	...	...	...	...
	Tavoy ...	...	2,770	2,770	523	497	340	286	317	75	201	431	36	37	5	...	...	22	...	...	...
	Mergui ...	...	580	580	154	110	79	94	23	26	3	59	14	8	2	8	...	...	...	...	...
	Total ...	...	52,423	52,423	3,781	9,062	11,197	4,858	6,129	1,107	497	622	1,142	119	11	8	...	22	1,500	1,500	10,868	...
Grand Total, Lower Burma...		4,564	186,139	190,703	58,553	31,618	28,322	13,139	10,390	4,528	2,830	756	2,859	19,003	108	105	5	30	1,525	1,500	10,868	4,564

STATEMENT NO. XXXVI.—*Land granted revenue-free for a term under the Rules framed under the Burma Land and Revenue Act, 1876, for the year 1898-99 (ending 31st March).*

1	2	3	4	5	6	7													
Division.	District.	Land granted in		Difference area.	Percentage of difference.	Area of land granted in 1898-99 which falls under assessment in													
		1897-98.	1898-99.			1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905.	1905-1906.	1906-1907.	1907-1908.	1908-1909.	1909-1910.	1910-1911.	1911-1912.	1912-1913.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acs.
ARAKAN	Akyab	4,952	4,541	— 411	— 8·30	...	493	828	805	879	477	1,059	...	...	...	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	2,817	1,593	— 1,224	— 43·45	...	270	144	688	467	15	...	...	4	...	...	...	..	5	...
	Sandoway	555	957	+ 402	+ 72·43	...	35	36	50	88	43	217	488	...	...	...	...	...	...	...
	Total	8,324	7,091	— 1,233	— 14·81	...	798	1,008	1,543	1,434	535	1,276	488	4	...	...	...	...	5	...
PEGU	Rangoon Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hanthawaddy	4,506	15,258	+ 10,752	+ 238·62	...	11,605	1,571	433	216	109	1,311	...	3	...	10	...	...	...	...
	Pegu	258	7,100	+ 6,842	+ 2,651·94	...	4,762	...	2,228	38	...	56	5	11	...	...	...	...	...	...
	Tharrawaddy	2,255	4,729	+ 2,474	+ 109·71	...	1,824	1,001	1,401	503	...	...	...	...	...	...	...	...	...	...
	Prome	285	630	+ 345	+ 121·05	464	147	...	...	19	...	...	...	...	...	...	...	...	...	...
	Total	7,304	27,717	+ 20,413	+ 279·48	464	18,338	2,572	4,062	776	109	1,367	5	14	...	10	...	...	...	...
IRRAWADDY	Thôngwa	6,123	3,469	— 2,654	— 43·34	...	904	654	561	205	720	...	55	45	50	105	50	120	...	...
	Bassein	1,931	1,704	— 227	— 11·76	...	499	205	507	313	10	94	55	21	...	...	...	..	...	...
	Henzada	2,695	1,434	— 1,261	— 46·79	...	389	856	148	...	...	41	...	...	...	...	...	...	...	...
	Myaungmya	5,368	2,169	— 3,199	— 59·59	1,102	149	203	239	121	253	102	...	...	...	...	...	...	...	...
	Total	16,117	8,776	— 7,341	— 45·55	1,102	1,941	1,918	1,455	639	983	237	110	66	50	105	50	120	...	...
MINBU	Thayetmyo	185	153	— 32	— 17·30	...	47	20	...	16	26	...	...	...	...	...	44	...	...	...
TENASSERIM	Toungoo	1,980	3,135	+ 1,155	+ 58·33	200	52	1,313	522	898	22	123	...	5	...	...	...	...	...	...
	Salween	47	97	+ 50	+ 106·38	...	...	57	8	14	3	...	13	...	...	...	...	...	...	...
	Thatôn	8,621	5,256	— 3,365	— 39·03	3,316	711	332	873	24	...	...	...	...	...	...	...	...	...	22
	Amherst	2,695	2,623	— 72	— 2·67	...	319	808	153	604	184	434	15	20	64	22	...	...	...	...
	Tavoy	1,578	964	— 614	— 38·91	26	146	247	75	32	187	59	149	11	10	...	...	...	...	22
	Mergui	30	58	+ 28	+ 93·33	...	...	53	5	...	...	...	...	...	...	...	...	...	...	...
	Total	14,951	12,133	— 2,818	— 18·85	3,542	1,228	2,810	1,636	1,572	396	616	177	36	74	22	....	...	...	44
GRAND TOTAL, LOWER BURMA		46,881	55,870	+ 8,989	+ 19·17	5,108	22,352	8,328	8,696	4,437	2,049	3,496	780	120	124	137	94	120	5	2

STATEMENT No. XXXVII.—*Land granted for religious edifices in the year 1898-99 (ending the 31st March).*

Division.	District.	Number of grants made in the year 1898-99.	Total area in acres.	Estimated yearly rent value.	Estimated market value.	Remarks.—On the ground of alienation.
1	2	3	4	5	6	7
			Acres. A. P.	Rs. A. P.	Rs. A. P.	
ARAKAN	Akyab	16	5 14 5	12 11 0	314 4 0	For *kyaungs*, pagodas and *theins*.
	Northern Arakan	...	.....	.....	.....	
	Kyaukpyu	4	0 9 7	0 9 6	14 13 6	For *kyaungs*, pagodas and *theins*.
	Sandoway	5	0 8 5	0 13 11	21 8 6	For *theins*.
	Total ...	25	7 0 5	14 2 5	350 10 0	
PEGU	Rangoon Town	12	2 9 11	719 0 0	12,620 0 0	For *kyaungs*, *thein*, chapel, &c.
	Hanthawaddy	44	19 2 9	49 8 7	1,227 4 9	For *kyaungs* and *theins*.
	Pegu	19	6 3 4	20 4 4	451 2 2	For *kyaungs*, *theins* and mosque.
	Tharrawaddy	25	19 4 4	37 10 3	941 1 6	For pagodas, *theins* and mosque.
	Prome	12	5 10 5	7 7 5	186 12 12	For *theins*, pagodas and *kyaungs*.
	Total ...	112	52 14 9	833 14 7	15,426 5 5	
IRRAWADDY	Thôngwa	26	5 14 11	20 4 7	507 2 7	For *kyaungs*, *theins* and mosques.
	Bassein	20	4 15 5	13 9 3	339 15 2	For *kyaungs and theins*.
	Henzada	5	0 7 4	0 13 9	21 7 9	For *theins*.
	Myaungmya	11	3 9 2	8 4 0	206 4 0	For *kyaungs*, *theins*, mosque and *tasaungs*.
	Total ...	62	14 14 10	42 15 7	1,074 13 6	
MINBU ...	Thayetmyo	13	6 2 5	6 9 1	164 3 1	For *theins*, *kyaungs* and pagodas.
TENASSERIM	Toungoo	11	12 14 11	9 2 2	224 3 5	For *theins*, *kyaungs* and pagodas.
	Salween	...	.....	.....	.....	
	Thatôn	8	2 5 5	4 11 5	118 2 8	For *theins* and *kyaungs*.
	Amherst	4	1 7 4	1 15 10	49 13 6	For *theins*.
	Tavoy	3	0 1 11	0 4 8	7 8 0	
	Mergui	...	.....	.....	.....	
	Total ...	26	16 13 7	16 2 1	399 11 7	
	GRAND TOTAL, LOWER BURMA ...	238	97 14 0	913 11 9	17,415 11 7	

STATEMENT No. XXXVIII.—*Land sold or granted under special circumstances in the year 1898-99 (ending the 31st March).*

Division.	District.	Number of grants or sales.	Total area.	Estimated yearly rent value.	Estimated market value.	Amount of revenue paid in the year previous to making the grant or sale.	Class of alienation as defined in paragraph 4 of Government of India Resolution No. 1-148, dated 6th February 1872.	Remarks.
1	2	3	4	5	6	7	8	9
			Acres. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
ARAKAN	Akyab	6	0 6 9	0 14 8	22 13 8	.....	.....	For *sayats*.
	Northern Arakan	...	.....	.....	.....	.....	.....	.....
	Kyaukpyu	1	0 1 1	0 1 6	2 5 6	.....	.....	For a *sayat*.
	Sandoway	...	.....	.....	.....	.....	.....	.....
	Total	7	0 7 10	1 0 2	25 3 2	.....	.....	
PEGU	Rangoon Town	5	11 6 4	552 0 0	14,370 0 0	.....	.....	For cemeteries, hospital and school.
	Hanthawaddy	4	3 2 9	8 15 0	223 7 0	.....	.....	For tanks and cemeteries.
	Pegu	1	0 1 7	0 2 0	6 2 0	.....	.....	For a *sayat*.
	Tharrawaddy	2	1 9 7	3 8 0	87 8 0	2 13 0	.....	For *sayats*.
	Prome	3	0 1 7	0 2 2	3 6 2	.....	.....	For *sayats*.
	Total	15	16 5 10	564 11 2	14,690 7 2	2 13 0	.....	
IRRAWADDY	Thôngwa	...	.....	.....	.....	.....	.....	.....
	Bassein	...	.....	.....	.....	.....	.....	.....
	Henzada	...	.....	.....	.....	.....	.....	.....
	Myaungmya	1	0 1 7	0 4 0	6 4 0	.....	.....	For a *sayat*.
	Total	1	0 1 7	0 4 0	6 4 0	.....	.....	
MINBU	Thayetmyo	...	.....	.....	.....	.....	.....	
TENASSERIM	Toungoo	3	0 4 11	0 3 8	5 12 6	.....	.....	For *sayats* and a well.
	Salween	...	.....	.....	.....	.....	.....	.....
	Thatôn	...	.....	.....	.....	.....	.....	.....
	Amherst	...	.....	.....	.....	.....	.....	.....
	Tavoy	...	.....	.....	.....	.....	.....	.....
	Mergui	...	.....	.....	.....	.....	.....	.....
	Total	3	0 4 11	0 3 8	5 12 6	.....	.....	
	GRAND TOTAL	26	17 4 2	566 3 0	14,727 10 10	2 13 0	.....	

STATEMENT NO. XXXIX.—*Total value of assignments of land revenue up to 31st March 1899.*

Division.	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
Arakan.	Akyab	A	...	.....	...	.....	...	.....	...	.....	6,89,308	11,45,291	
		B	118·83	231 12 8	5·19	11 3 8	...	.....	124·02	243 0 4			
		Total ...	118·83	231 12 8	5·19	11 3 8	...	.....	124·02	243 0 4	6,89,308	11,45,291	
	Northern Arakan.	A	...	.....	...	.....	...	.....	...	.....	...	...	
		B	...	.....	...	.....	...	.....	...	.....	...	...	
		Total ...	...	.....	...	.....	...	.....	...	.....	...	...	
	Kyaukpyu	A	...	.....	...	.....	...	.....	...	.....	1,36,944	1,92,122	
		B	40 44	45 10 2	0·60	0 10 9	...	.....	41·04	46 4 11			
		Total ...	40·44	45 10 2	0·60	0 10 9	...	.....	41·04	46 4 11	1,36,944	1,92,122	
	Sandoway	A	...	.....	...	.....	...	.....	...	.....	63,813	87,245	
		B	24·43	38 3 3	0·53	0 13 11	...	.....	24·96	39 1 2			
		Total ...	24·43	38 3 3	0·53	0 13 11	...	.....	24·96	39 1 2	63,813	87,245	
	Total, Arakan.	A	...	.....	...	.....	...	.....	...	.....	8,90,065	14,24,658	
		B	183·70	315 10 1	6·32	12 12 4	...	.....	190·02	328 6 5			
		Total ...	183·70	315 10 1	6·32	12 12 4	...	.....	190·02	328 6 5	8,90,065	14,24,658	

STATEMENT No. XXXIX.—*Total value of assignments of Land Revenue up to 31st March 1899*—continued.

Division.	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
PEGU.	Rangoon ...	A	...	.....	...	.....	...	.....	...	.....	3,689	10,276	
		B	1·11	82 12 0	10·80	33 6 5	...	.....	11·91	116 2 5			
		Total ...	1·11	82 12 0	10·80	33 6 5	...	.....	11·91	116 2 5	3,689	10,276	
	Hanthawaddy.	A	...	.....	...	.....	...	.....	...	.....	1,080,240	23,71,289	
		B	27·09	63 12 0	6·42	16 10 0	...	.....	33·51	80 6 0			
		Total ..	27·09	63 12 0	6·42	16 10 0	...	.....	33·51	80 6 0	1,080,240	23,71,289	
	Pegu ...	A	...	.....	...	.....	...	.....	...	.....	625,657	12,05,015	
		B	110·70	276 12 1	4·99	17 1 7	...	.....	115·69	293 13 8			
		Total ...	110·70	276 12 1	4·99	17 1 7	...	.....	115·69	293 13 8	625,657	12,05,015	
	Tharrawaddy.	A	...	.....	...	.....	...	.....	...	.....	414,877	7,32,847	
		B	77·56	147 11 3	20·23	39 13 7	...	.....	97·79	187 8 10			
		Total ...	77·56	147 11 3	20·23	39 13 7	...	.....	97·79	187 8 10	414,877	7,32,847	
	Prome ...	A	...	.....	...	.....	...	.....	...	.....	326,894	3,84,870	
		B	29·07	35 7 4	4·37	5 14 0	...	.....	33·44	41 5 4			
		Total ...	29·07	35 7 4	4·37	5 14 0	...	.....	33·44	41 5 4	326,894	3,84,870	
	Total, Pegu	A	...	.....	...	.....	...	.....	...	.....	2,451,357	47,04,297	
		B	245·53	606 6 8	46·81	112 13 7	...	.....	292·34	719 4 3			
		Total ...	245·53	606 6 8	46·81	112 13 7	...	.....	292·34	719 4 3	2,451,357	47,04,297	

STATEMENT NO. XXXIX.—*Total value of assignments of land revenue up to 31st March 1899*—continued.

Division.	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
Irrawaddy.	Thôngwa ...	A	...	.....	...	.....	...	.....	...	.....	843,145	18,81,600	
		B	70·85	151 12 8	3·45	14 4 2	...	.....	74·30	166 0 10			
		Total ...	70·85	151 12 8	3·45	14 4 2	...	.....	74·30	166 0 10	843,145	18,81,600	
	Bassein ...	A	...	.....	...	.....	...	.....	...	.....	527,638	8,99,032	
		B	3·97	9 6 2	3·54	10 1 2	...	.....	7·51	19 7 4			
		Total ...	3·97	9 6 2	3·54	10 1 2	...	.....	7·51	19 7 4	5,27,638	8,99,032	
	Henzada ...	A	...	.....	...	.....	...	.....	...	.....	473,494	8,17,952	
		B	4·15	8 11 3	·46	0 13 9	...	.....	4·61	9 9 0			
		Total ...	4·15	8 11 3	·46	0 13 9	...	.....	4·61	9 9 0	4,73,494	8,17,952	
	Myaungmya	A	...	.....	...	.....	...	.....	...	.....	445,286	8,63,063	
		B	6·90	12 2 0	1·95	4 3 9	...	.....	8·85	16 5 9			
		Total ...	6·90	12 2 0	1·95	4 3 9	...	.....	8·85	16 5 9	445,286	8,63,063	
	Total, Irrawaddy.	A	...	.....	...	.....	...	.....	...	.....	2,289,563	44,61,647	
		B	85·87	182 0 1	9·40	29 6 10	...	.....	95·27	211 6 11			
		Total ...	85·87	182 0 1	9·40	29 6 10	...	.....	95·27	211 6 11	2,289,563	44,61,647	
* Minbu.	Thayetmyo	A	...	.....	...	.....	...	.....	...	.....	128,297	1,34,330	
		B	·83	0 10 0	5·83	6 3 1	...	.....	6·66	6 13 1			
		Total ...	·83	0 10 0	5·83	6 3 1	...	.....	6·66	6 13 1	128,297	1,34,330	

STATEMENT No. XXXIX.—*Total value of assignments of land revenue up to 31st March 1899*—concluded.

Division.	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
Tenasserim.	Toungoo	A	...	.....	...	.....	...	.....	...	.....	194,641	2,23,962	
		B	·05	0 1 2	0·31	0 3 8	...	.....	·36	0 4 10			
		Total ...	·05	0 1 2	0·31	0 3 8	...	.....	·36	0 4 10	194,641	2,23,962	
	Salween	A	...	.....	...	.....	...	.....	...	.....	18,147	16,392	
		B	6·44	9 15 11	...	.....	...	.....	6·44	9 15 11			
		Total ...	6·44	9 15 11	..	.....	...	.....	6·44	9 15 11	18,147	16,392	
	Thatôn	A	...	.....	...	.....	...	.....	...	.....	542,234	10,96,026	
		B	8·29	16 9 7	2·03	4 0 11	...	.....	10·32	20 10 6			
		Total ...	8·29	16 9 7	2·03	4 0 11	...	.....	10·32	20 10 6	542,234	10,96,026	
	Amherst	A	...	.....	...	.....	...	.....	...	.....	325,006	6,20,513	
		B	48·64	292 7 5	·41	0 12 8	..	.....	49·05	293 4 1			
		Total ...	48·64	292 7 5	·41	0 12 8	...	.....	49·05	293 4 1	325,006	6,20,513	
	Tavoy	A	...	.....	...	.....	...	.....	...	.....	...	.....	
		B	...	.....	...	.....	...	.....	...	.....	...	.....	
		Total ...	...	.....	...	.....	...	.....	...	.....	...	.....	
	Mergui	A	...	.....	...	.....	...	.....	...	.....	...	.....	
		B	...	.....	...	.....	...	.....	...	.....	...	.....	
		Total ...	...	.....	...	.....	...	.....	...	.....	...	.....	
	Total, Tenasserim.	A	...	.....	...	.....	...	.....	...	.....	1,080,028	19,56,893	
		B	63·42	319 2 1	2·75	5 1 3	...	.....	66·17	324 3 4			
		Total ...	63·42	319 2 1	2·75	5 1 3	...	.....	66·17	324 3 4	1,080,028	19,56,893	
	Grand Total, Lower Burma.	A	...	.....	...	.....	...	.....	...	.....	6,839,310	1,26,81,825	
		B	579·35	1,423 12 11	71·11	166 5 1	...	.....	650·46	1,590 2 0			
		Total ...	579·35	1,423 12 11	71·11	166 5 1	...	.....	650·46	1,590 2 0	6,839,310	1,26,81,825	

STATEMENT No. XL.—*Compensation and reduction of revenue for land acquired for public purposes and of land restored by Government during the year ending 31st March 1899.*

Division.	District.	Period (whether permanent or temporary).	For roads.			For canals.			For railways.			For buildings and miscellaneous works.			Total.			Land restored by Government.				Number of cases in which land has been acquired for which compensation has not been paid.	Area thus occupied.	Date of oldest pending claim for compensation.
			Area of land taken up, in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up, in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up, in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up, in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up, in acres (columns 4 *plus* 7, 10 and 13).	Amount of compensation of every description (columns 5 *plus* 8, 11 and 14).	Annual reduction of land revenue demand (columns 6 *plus* 9, 12 and 15).	Area of land restored, in acres.	Price realized for land restored by Government.	Area assessed to revenue.	Revenue assessed.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.		Acres.	
Arakan	Akyab ...	Permanent	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Northern Arakan ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sandoway ...		...	...	...	...	...	...	...	...	...	0·5	503	1	0·5	503	1	...	...	...	...	...	...	...
	Total Arakan ...	.....	...	...	...	...	...	...	...	...	...	0·5	503	1	0·5	503	1	...	...	...	...	...	...	...
Pegu	Rangoon Town ...	Permanent	0·4	4,735	1	...	...	...	...	...	...	...	...	...	0·4	4,735	1	...	...	...	...	...	...	...
	Hanthawaddy ...		...	...	...	...	...	...	...	...	...	346·2	24,158	1,038	346·2	24,158	1,038	...	...	...	...	...	...	...
	Pegu ...		124·3	5,109	151	41·4	1,391	80	6·0	140	12	49·1	2,354	83	220·8	8,994	326	...	...	...	...	...	...	...
	Tharrawaddy ...		...	...	...	...	...	...	...	...	...	8·6	904	18	8·6	904	18	...	...	...	...	...	...	...
	Prome ...		...	...	...	...	...	...	...	...	...	0·6	667	20	0·6	667	20	...	...	...	...	...	...	...
	Total Pegu ...	.....	124·7	9,844	152	41·4	1,391	80	6·0	140	12	404·5	28,083	1,159	576·6	39,458	1,403	...	...	...	...	...	...	...
Irrawaddy.	Thôngwa ...	Permanent	13	416	32	...	...	...	...	...	...	127·2	4,515	338	140·2	4,931	370	...	...	...	...	...	...	...
	Bassein ...		2·4	818	7	43·5	927	126	...	...	...	23·5	54,760	325	69·4	56,525	458	...	...	...	...	...	...	10-3-99
	Henzada ...		81·0	2,550	164	...	...	...	...	...	...	6·7	1,157	13	87·7	3,687	177	...	...	...	...	...	...	...
	Myaungmya ...		3·2	97	6	...	...	...	...	...	...	67·9	9,356	163	71·1	9,453	169	...	...	...	...	...	...	...
	Total Irrawaddy ...	.....	99·6	3,861	209	43·5	927	126	...	...	...	225·3	69,808	839	368·4	74,596	1,174	...	...	...	...	...	...	...
Minbu ...	Thayetmyo ...	Permanent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tenasserim.	Toungoo ...	Permanent	2·3	...	...	...	...	...	9·2	...	...	·8	452	...	12·3	452	...	...	...	...	...	2	11·5	...
	Salween ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Thatôn ...		...	...	...	·7	27	1	...	...	...	3·5	142	6	4·2	169	7	...	...	...	...	...	...	...
	Amherst ...		7·8	493	15	...	...	...	...	...	...	1·0	868	2	8·8	1,361	17	...	...	...	...	...	...	...
	Tavoy ...		57·6	7,469	110	...	...	...	...	...	...	2·8	246	3	60·4	7,715	113	...	...	...	...	...	...	...
	Mergui ...		...	...	...	...	...	...	...	...	...	2·5	3,225	...	2·5	3,225	...	0·2	188	...	...	...	...	...
	Total Tenasserim ...	.....	67·7	7,962	125	·7	27	1	9·2	...	...	10·6	4,933	11	88·2	12,922	137	0·2	188	...	...	2	11·5	...
Grand Total Lower Burma	.....		292·0	21,667	486	85·6	2,345	207	15·2	140	12	640·9	1,03,327	2,010	1,033·7	1,27,479	2,715	0·2	188	...	...	2	11·5	...

STATEMENT NO. XLI.—*Agricultural Advances made, recovered, and outstanding for the year 1898-99 (ending 31st March).*

Division.	District.	Opening balance on the 1st April 1898.			Advances made and interest falling due during the year ending 31st March 1899.			Total of columns			Amount due, that is actually recoverable during the year ending 31st March 1899.			Recoveries made during the year ending 31st March 1899.			Total balance outstanding on the 31st March 1899.			Amounts overdue on the 31st March 1899.		
		Principal outstanding.	Interest already due.	3 *plus* 4 (total).	Amount advanced.	Interest falling due in this year.	Total.	3 *plus* 6 (principal).	4 *plus* 7 (interest).	5 *plus* 8 (total).	Principal.	Interest.	Total.	Principal.	Interest.	Total.	Principal (column 9 *minus* 15).	Interest (column 10 *minus* 16).	Total (column 11 *minus* 17).	Principal (column 12 *minus* 15).	Interest (column 13 *minus* 16).	Total (columns 21 *plus* 22).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	23,883*	1,325*	25,211	...	290	290	23,883	1,615	25,501	23,883	1,615	25,501	23,783	1,594	25,377	100	24	124	100	24	124
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sandoway	50	...	50	150	3	153	200	3	203	50	3	53	50	3	53	150	...	150	...	...	...
	Total ...	23,933	1,328	25,261	150	293	443	24,083	1,621	25,704	23,933	1,621	25,554	23,833	1,597	25,430	250	24	274	100	24	124
PEGU	Rangoon To n ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Henthawaddy ...	75	...	75	...	5	5	75	5	80	75	5	80	75	5	80	...	...	...	...	...	...
	Pegu	1,300	...	1,300	2,100	179	2,279	3,400	179	3,579	2,200	179	2,379	2,200	179	2,379	1,200	...	1,200	...	...	...
	Tharrawaddy ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Prome	2,270	38	2,308	...	110	110	2,270	148	2,418	2,270	148	2,418	2,270	148	2,418	...	...	...	...	...	...
	Total ...	3,645	38	3,683	2,100	294	2,394	5,745	332	6,077	4,545	332	4,877	4,545	332	4,877	1,200	...	1,200	...	...	...
IRRA-WADDY.	Thôngwa	697	...	697	...	36	36	697	36	733	477	36	513	477	36	513	220	...	220	...	...	...
	Bassein	2,395	...	2,395	6,400	187	6,587	8,795	187	8,982	2,445	187	2,632	2,445	187	2,632	6,350	...	6,350	...	...	...
	Henzada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Myaungmya ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	3,092	...	3,092	6,400	223	6,623	9,492	223	9,715	2,922	223	3,145	2,922	223	3,145	6,570	...	6,570	...	...	...
MINBU ...	Thayetmyo	741	164	905	...	37	37	741	201	942	741	201	942	284	51	335	457	150	607	457	150	607
TENAS-SERIM.	Toungoo	3,291	173	3,464	200	91	291	3,491	264	3,755	577	264	841	425	92	517	2,782(*a*)	49(*b*)	2,831(*c*)	152	(*b*) 49	201
	Salween	1,350	140*	1,490	...	90	90	1,350	230	1,580	900	230	1,130	650	116	766	700	114	814	250	114	364
	Thatôn	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Amherst	...	...	...	2,000	...	2,000	2,000	...	2,000	...	...	...	...	...	...	2,000	...	2,000	...	...	...
	Tavoy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	4,641	313	4,954	2,200	181	2,381	6,841	494	7,335	1,477	494	1,971	1,075	208	1,283	5,482(*a*)	163(*b*)	5,645(*c*)	402	163	565
	GRAND TOTAL, LOWER BURMA.	36,052*	1,843*	37,895*	10,850	1,028	11,878	46,902	2,871	49,773	33,018	2,871	35,489	32,659	2,411	35,070	13,959(*a*)	337(*b*)	14,296(*c*)	959	337	1,296

* Revised figures.
(*a*) Excludes Rs. 284, struck off.
(*b*) Excludes Rs. 51, struck off and Rs. 72 withheld for one year.
(*c*) Excludes Rs. 335, struck off and Rs. 72 withheld for one year.

STATEMENT NO. XLII.—*Revenue businsss performed during the year ending 31st March 1899.*

Division.	District.	By Revenue Officers.	Number of cases.				
			Pending from last year.	Instituted during year.	Total (column 4 *plus* 5.)	Disposed of during year.	Pending, (column 6 *minus* 7.)
1	2	3	4	5	6	7	8
Arakan	Akyab	Township Officers ...	2,226	10,509	12,735	11,463	1,272
		Subdivisional Officers ...	22	375	397	310	87
		Deputy Commissioners ...	289	2,454	2,743	2,690	53
		Total ...	2,537	13,338	15,875	14,463	1,412
	Northern Arakan	Township Officers ...	...	...	...	...	...
		Subdivisional Officers ...	...	...	...	...	...
		Deputy Commissioners ...	...	...	...	...	...
		Total ...	...	...	...	...	...
	Kyaukpyu	Township Officers ...	1,965	5,602	7,567	6,453	1,114
		Subdivisional Officers ...	...	...	...	...	...
		Deputy Commissioners ...	51	473	524	311	213
		Total ...	2,016	6,075	8,091	6,764	1,327
	Sandoway	Township Officers ...	116	3,031	3,147	3,033	114
		Subdivisional Officers ...	...	...	...	...	...
		Deputy Commissioners ...	33	1,275	1,308	1,233	75
		Total ...	149	4,306	4,455	4,266	189
	Total, Arakan	Township Officers ...	4,307	19,142	23,449	20,949	2,500
		Subdivisional Officers ...	22	375	397	310	87
		Deputy Commissioners ...	373	4,202	4,575	4,234	341
		Commissioners ...	1	29	30	27	3
		Total ...	4,703	23,748	28,451	25,520	2,931
Pegu	Rangoon Town	Township Officers ...	...	...	...	...	...
		Akunwun and Registrar Town Lands.	...	2	2	2	...
		Deputy Commissioners ...	...	...	...	...	...
		Total ...	...	2	2	2	...
	Hanthawaddy	Township Officers ...	648	5,498	6,146	4,924	1,222
		Subdivisional Officers ...	452	995	1,447	1,155	292
		Deputy Commissioners ...	1,005	3,762	4,767	3,814	953
		Total ...	2,105	10,255	12,360	9,893	2,467
	Pegu	Township Officers ...	183	2,847	3,030	2,803	227
		Subdivisional Officers ...	50	2,693	2,743	1,600	1,143
		Deputy Commissioners ...	279	1,851	2,130	2,086	44
		Total ...	512	7,391	7,903	6,489	1,414
	Tharrawaddy	Township Officers ...	556	3,731	4,287	3,210	1,077
		Subdivisional Officers ...	850	1,166	2,016	1,605	411
		Deputy Commissioners ...	405	2,983	3,388	2,843	545
		Total ...	1,811	7,880	9,691	7,658	2,033

STATEMENT No. XLII.—*Revenue business performed during the year ending 31st March 1899*—contd.

Division.	District.	By Revenue Officers.	Number of cases: Pending from last year.	Instituted during the year.	Total (column 4 *plus* 5.)	Disposed of during year.	Pending (column 6 *minus* 7.)
1	2	3	4	5	6	7	8
PEGU—concld.	Prome	Township Officers ...	70	5,557	5,627	5,545	82
		Subdivisional Officers ...	11	711	722	708	14
		Deputy Comissioners ...	55	1,861	1,916	1,889	27
		Total ...	136	8,129	8,265	8,142	123
	Total Pegu	Township Officers ...	1,457	17,633	19,090	16,482	2,608
		Subdivisional Officers ...	1,363	5,567	6,930	5,070	1,860
		Deputy Commissioners ...	1,744	10,457	12,201	10,632	1,569
		Commissioners ...	6	124	130	119	11
		Total ...	4,570	33,781	38,351	32,303	6,048
IRRAWADDY.	Thôngwa	Township Officers ...	1,934	5,504	7,438	6,089	1,349
		Subdivisional Officers ...	497	1,508	2,005	1,478	527
		Deputy Commissioners ...	93	4,148	4,241	4,067	174
		Total ...	2,524	11,160	13,684	11,634	2,050
	Bassein	Township Officers ...	179	3,709	3,888	3,374	514
		Subdivisional Officers ...	13	471	484	482	2
		Deputy Commissioners ...	81	941	1,022	935	87
		Total ...	273	5,121	5,394	4,791	603
	Henzada	Township Officers ...	53	3,103	3,156	2,901	255
		Subdivisional Officers ...	11	381	392	388	4
		Deputy Commissioners ...	26	1,005	1,031	943	88
		Total ...	90	4,489	4,579	4,232	347
	Myaungmya	Township Officers ...	552	2,142	2,694	2,069	625
		Subdivisional Officers ...	300	773	1,073	527	546
		Deputy Commissioners ...	203	1,334	1,537	1,337	200
		Total ...	1,055	4,249	5,304	3,933	1,371
	Total Irrawaddy ...	Township Officers ...	2,718	14,458	17,176	14,433	2,743
		Subdivisional Officers ...	821	3,133	3,954	2,875	1,079
		Deputy Commissioners ...	403	7,428	7,831	7,282	549
		Commissioners	...	...	...	...	...
		Total ...	3,942	25,019	28,961	24,590	4,371
MINBU	Thayetmyo	Township Officers ...	27	881	908	819	89
		Subdivisional Officers ...	...	464	464	462	2
		Deputy Commissioners ...	3	374	377	373	4
		Total ...	30	1,719	1,749	1,654	95

FORM NO. XLII.—*Revenue business performed during the year ending 31st March 1899*—concld.

Division.	District.	By Revenue Officers.	Number of cases				
			Pending from last year.	Instituted during year.	Total (column 4 *plus* 5.)	Disposed of during year.	Pending, (column 6 *minus* 7.)
1	2	3	4	5	6	7	8
TENASSERIM.	Toungoo ...	Township officers ...	155	3,249	3,404	3,034	370
		Subdivisional officers ...	25	205	230	151	79
		Deputy Commissioners ...	111	1,595	1,706	1,601	105
		Total ...	291	5,049	5,340	4,786	554
	Salween ...	Township officers ...	...	...	...	...	...
		Subdivisional officers ...	...	...	...	...	...
		Deputy Commissioners ...	...	62	62	62	...
		Total ...	...	62	62	62	...
	Thatôn ...	Township officers ...	91	1,958	2,049	1,813	236
		Subdivisional officers ...	605	1,929	2,534	2,004	530
		Deputy Commissioners ...	1,168	1,522	2,690	2,251	439
		Total ...	1,864	5,409	7,273	6,068	1,205
	Amherst ...	Township officers ...	1,137	3,493	4,630	3,495	1,135
		Subdivisional officers ...	63	148	211	169	42
		Deputy Commissioners ...	53	1,490	1,543	1,495	48
		Total ...	1,253	5,131	6,384	5,159	1,225
	Tavoy ...	Township officers ...	108	1,232	1,340	1,230	110
		Subdivisional officers ...	...	...	...	...	...
		Deputy Commissioners ...	7	667	674	638	36
		Total ...	115	1,899	2,014	1,868	146
	Mergui ...	Township officers ...	269*	1,111	1,380	957	423
		Subdivisional officers ...	31*	179	210	166	44
		Deputy Commissioners ...	10*	140	150	121	29
		Total ...	310*	1,430	1,740	1,244	496
	Total, Tenasserim	Township officers ...	1,760	11,043	12,803	10,529	2,274
		Subdivisional officers ...	724	2,461	3,185	2,490	695
		Deputy Commissioners ...	1,349	5,476	6,825	6,168	657
		Commissioners ...	11	30	41	36	5
		Total ...	3,844	19,010	22,854	19,223	3,631
	GRAND TOTAL LOWER BURMA	Township officers ...	10,269*	63,157	73,426	63,212	10,214
		Subdivisional officers ...	2,930*	12,000	14,930	11,207	3,723
		Deputy Commissioners ...	3,872*	27,937	31,809	28,689	3,120
		Commissioners ...	18	183	201	182	19
		TOTAL ...	17,089	103,277	120,366	103,290	17,076

* Revised figures.

STATEMENT No. XLIII.—*Appellate work of Revenue Courts and Offices during the year ending the 31st March 1899.*

Division.	Officer by whom appeals were heard.	Officer from whom appeals were heard.	Revenue Judicial Appeals.								Revenue Executive appeals.						Remarks.
			Decided.					Transferred.	Pending.	Pending more than three months.	Decided.			Transferred.	Pending.	Pending more than three months.	
			Rejected at first hearing.	Remanded for retrial.	Decreed for appellant.	Decreed for respondent.	Total decided (columns 4 *plus* 5, 6, and 7.)				Accepted.	Rejected.	Total (column 12 *plus* 13.)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Arakan.	Commissioner	Deputy Commissioner, Akyab ...	...	...	...	...	...	...	...	...	8	12	20	...	1	...	
		Deputy Commissioner, Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Deputy Commissioner, Kyaukpyu ...	...	...	...	...	...	...	...	...	1	3	4	...	1	...	
		Deputy Commissioner, Sandoway ...	...	...	...	...	...	...	...	...	1	2	3	...	1	...	
		Total ...	...	...	...	...	...	...	...	...	10	17	27	...	3	...	
	Deputy Commissioner, Akyab.	Subdivisional Officers	...	...	...	...	...	...	...	...	2	...	2	...	1	...	
		Township Officers	...	...	3	...	3	...	...	...	10	8	18	...	4	...	
	Deputy Commissioner, Kyaukpyu.	Township Officers	...	...	1	2	3	...	...	...	...	...	...	...	...	...	
	Deputy Commissioner, Sandoway.	Township Officers	...	...	...	...	...	...	...	...	1	5	6	...	2	1	
		Total ...	...	...	4	2	6	..	...	...	13	13	26	...	7	1	
		TOTAL ARAKAN ...	...	...	4	2	6	...	...	...	23	30	53	...	10	1	
Pegu.	Commissioner	Deputy Commissioner, Rangoon Town	1	...	1	2	4	...	...	...	...	1	1	...	1	...	
		Deputy Commissioner, Hanthawaddy ...	7	1	15	27	50	...	10	1	...	4	4	...	...	...	
		Deputy Commissioner, Pegu ...	9	...	8	21	38	...	...	...	...	3	3	...	...	...	
		Deputy Commissioner, Tharrawaddy ...	2	...	2	4	8	...	1	...	1	1	2	...	...	...	
		Deputy Commissioner, Prome ...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
		Total ...	20	1	26	54	101	...	11	1	1	9	10	...	1	...	
	Deputy Commissioner, Hanthawaddy.	Subdivisional Officers	2	...	5	7	14	...	...	...	...	...	...	...	...	...	
		Township Officers	4	...	30	13	47	...	1	...	...	...	...	...	...	...	
	Deputy Commissioner, Pegu	Subdivisional Officers	...	...	2	2	4	...	...	...	...	...	...	...	...	...	
		Township Officers	...	...	4	6	10	...	...	...	...	...	...	...	...	...	
	Deputy Commissioner, Tharrawaddy.	Township Officers	...	...	...	...	...	...	...	...	2	3	5	1	...	...	
	Deputy Commissioner, Prome	Township Officers	...	...	1	3	4	1	1	...	...	...	...	...	...	...	
		Total ...	6	...	42	31	79	1	2	..	2	3	5	1	...	...	
		Total Pegu ...	26	1	68	85	180	1	13	1	3	12	15	1	1	...	

STATEMENT NO. XLIII.—*Appellate work of Revenue Courts and Offices during the year ending the 31st March 1899*—continued.

Division.	Officer by whom appeals were heard.	Officer from whom appeals were heard.	Revenue Judicial Appeals.								Revenue Executive Appeals.						Remarks.
			Decided.					Transferred.	Pending	Pending more than three months.	Decided.			Transferred.	Pending.	Pending more than three month.	
			Rejected at first hearing.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided (columns 4 *plus* 5, 6 and 7).				Accepted.	Rejected.	Total (columns 12 *plus* 13).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Irrawaddy.	Commissioner ...	Deputy Commissioner, Thôngwa ...	...	...	1	5	6	...	...	...	...	12	12	...	...	...	
		Deputy Commissioner, Bassein ...	...	...	1	1	2	...	...	...	4	10	14	...	...	...	
		Deputy Commissioner, Henzada ...	...	...	1	2	3	...	...	...	5	7	12	...	...	...	
		Deputy Commissioner, Myaungmya ...	...	...	...	1	1	...	...	...	...	14	14	...	1	...	
		Total ...	...	...	3	9	12	...	...	...	9	43	52	...	1	...	
	Deputy Commissioner, Thôngwa.	Subdivisional Officers	8	...	...	...	8	...	...	...	...	...	...	...	...	...	
		Township Officers	8	1	2	...	11	...	...	...	...	9	9	...	...	...	
	Deputy Commissioner, Bassein.	Subdivisional Officers	...	...	2	11	13	1	...	...	...	...	...	...	...	...	
		Township Officers	...	..	8	13	21	...	2	...	...	...	...	...	...	...	
	Deputy Commissioner, Henzada.	Subdivisional Officers	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
		Township Officers	1	...	1	...	2	..	...	...	...	...	...	...	...	...	
	Deputy Commissioner, Myaungmya.	Subdivisional Officers	...	1	1	...	2	...	...	...	...	1	1	...	...	...	
		Township Officers	...	1	1	6	8	...	...	...	...	...	...	...	...	...	
		Total ...	18	3	15	30	66	1	2	...	...	10	10	...	..	...	
		Total Irrawaddy ...	18	3	18	39	78	1	2	...	9	53	62	...	1	...	

STATEMENT NO. XLIII.—*Appellate work of Revenue Courts and Offices during the year ending the 31st March 1899*—concluded.

Division.	Officer by whom appeals were heard.	Officer from whom appeals were heard.	Revenue Judicial Appeals.								Revenue Executive Appeals.						Remarks
			Decided.					Transferred.	Pending.	Pending more than three months.	Decided.			Transferred.	Pending.	Pending more than three months.	
			Rejected at first hearing.	Remanded for retrial.	Decreed for appellant.	Decreed for respondent.	Total decided (columns 4 *plus* 5, 6 and 7).				Accepted.	Rejected.	Total (columns 12 *plus* 13).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
MINBU.	Deputy Commissioner, Thayetmyo.	Subdivisional Officers	...	...	...	1	1	...	...	...	1	...	1	...	...	...	
		Township Officers	...	...	3	5	8	...	...	1	8	...	8	...	...	...	
		Total ...	...	...	3	6	9	...	...	1	9	...	9	...	...	...	
TENASSERIM.	Commissioner	Deputy Commissioner, Toungoo ...	1	...	1	1	3	...	...	...	5	5	10	...	...	...	
		Deputy Commissioner, Thatôn ...	2	...	6	5	13	...	...	...	6	6	12	1	...	...	
		Deputy Commissioner, Amherst ...	2	...	2	2	6	...	...	...	3	4	7	...	...	...	
		Deputy Commissioner, Tavoy ...	1	...	1	1	3	...	...	...	1	1	2	...	...	...	
		Deputy Commissioner, Mergui ...	...	...	...	...	...	...	...	...	4	4	8	...	...	...	
		Total ...	6	...	10	9	25	...	...	...	19	20	39	1	...	...	
	Deputy Commissioner, Toungoo.	Township Officers	1	1	...	2	4	...	...	...	3	1	4	...	...	...	
	Deputy Commissioner, Thatôn.	Subdivisional Officers	...	...	...	...	...	...	...	...	...	6	6	...	4	...	
		Township Officers	...	...	...	...	...	...	...	...	...	9	9	...	1	...	
	Deputy Commissioner, Amherst	Subdivisional Officers	...	...	6	2	8	...	...	...	...	...	...	...	...	...	
		Township Officers	...	1	4	7	12	...	...	...	...	...	...	...	...	...	
	Deputy Commissioner, Tavoy	Township Officers	2	1	2	...	5	...	...	...	...	...	...	...	...	...	
	Deputy Commissioner, Mergui	Township Officers	...	...	...	3	3	...	1	...	...	...	...	...	...	...	
		Total ...	3	3	12	14	32	...	1	...	3	16	19	...	5	...	
		Total Tenasserim ...	9	3	22	23	57	...	1	...	22	36	58	1	5	...	
		GRAND TOTAL LOWER BURMA ...	53	7	115	155	330	2	16	2	66	131	197	2	17	1	

STATEMENT No. XLIV—*Cost in Revenue Cases for the year ending 31st March 1899.*

Division.	District.	Total number of cases.	Costs of stamps expended in cases.	Cost awarded in cases.	Total costs (columns 4 plus 5).	Average cost per case (column 6 divided by 3.)
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ARAKAN ...	Akyab	13,338	1,358 0 0	3,945 0 0	5,303 0 0	0 6 4
	Northern Arakan	...	.....	.....	.....	.....
	Kyaukpyu	6,075	1,318 11 0	462 5 0	1,781 0 0	0 4 8
	Sandoway	4,455	298 4 0	19 14 0	318 2 0	0 1 2
	Total ...	23,868	2,974 15 0	4,427 3 0	7,402 2 0	0 5 0
PEGU ...	Rangoon Town	2	1 0 0	.....	1 0 0	0 8 0
	Hanthawaddy	10,255	3,991 3 0	604 12 0	4,595 15 0	0 7 2
	Pegu	7,248	2,058 7 0	655 8 0	2,713 15 0	0 6 0
	Tharrawaddy	7,365	1,370 3 0	214 4 0	1,584 7 0	0 3 5
	Prome	7,827	1,120 2 0	1,255 1 0	2,375 3 0	0 4 10
	Total ...	32,697	8,540 15 0	2,729 9 0	11,270 8 0	0 5 6
IRRAWADDY ...	Thôngwa	5,950	2,338 9 0	87 4 0	2,425 13 0	0 6 6
	Bassein	4,791	1,255 3 0	777 4 0	2,032 7 0	0 6 9
	Henzada	4,561	1,754 5 0	160 8 0	1,914 13 0	0 6 9
	Myaungmya	4,320	990 4 0	966 0 0	1,956 4 0	0 7 3
	Total ...	19,622	6,338 5 0	1,991 0 0	8,329 5 0	0 6 10
MINBU ...	Thayetmyo	1,719	322 7 0	397 8 0	719 15 0	0 6 8
TENASSERIM ...	Toungoo	1,296	534 0 0	387 0 0	921 0 0	0 11 4
	Salween	...	.....	.....	.....	.....
	Thatôn	7,273	855 9 0	574 0 0	1,429 9 0	0 3 2
	Amherst	1,716	468 13 0	427 7 0	896 4 0	0 8 4
	Tavoy	758	239 6 0	3 8 0	242 14 0	0 5 2
	Mergui	1,392	321 2 0	179 0 0	500 2 0	0 5 9
	Total ...	12,435	2,416 14 0	1,570 15 0	3,989 13 0	0 5 2
	GRAND TOTAL LOWER BURMA	90,341	20,595 8 0	11,116 3 0	31,711 11 0	0 5 7

UPPER BURMA APPENDICES.

STATEMENT No. I.—*Estimate of the number of kwins which it will be necessary to re-survey.*

District.	Number of *kwins* in tract under supplementary survey.	Number of sheets on 16-inch scale.	Area of tract under supplementary survey in square miles.	LANDS WHICH IT WILL NOT BE NECESSARY TO RE-SURVEY AT THE END OF THE TERM OF SETTLEMENT.				LANDS WHICH IT WILL BE NECESSARY TO RE-SURVEY AT THE END OF THE TERM OF SETTLEMENT.				Remarks.
				Number of kwins.		Number of sheets not requiring re-survey.	Area of land not requiring re-survey.	*Number of kwins.*		Number of sheets to be re-surveyed.	Area of land to be surveyed.	
				No survey required.	No survey required in some sheets.			Re-survey necessary throughout.	Re-survey necessary in some sheets only.			
1	2	3	4	5	6	7	8	9	10	11	12	13
			Sq. M.				Sq. M.					
Minbu	504	1,466	1,255	504	...	1,466	1,255	...	...	...	...	
Mandalay	542	938	684	500	13	879	651	29	13	59	33	
Katha	333	667	436	328	2	652	423	3	2	15	13†	
Shwebo	421	422	341	421	...	422	341	...	...	...	...	
Sagaing	*1,207	2,286	1,849	1,207	...	2,286	1,849	..	...	...	...	
Kyauksè	533	*812	561	482	39	738	514	12	39	74	47	
Meiktila	1,933	2,118	1,621	1,933	...	2,118	1,621	...	...	...	...	
Yamèthin	377	382	280	377	...	382	280	...	...	...	...	
Total ...	5,850	9,091	7,027	5,752	54	8,943	6,934	44	54	148	93	

* Revised figures. | † Survey in hand by No. 7 Party.

STATEMENT No. II.—*Condition of the Permanent Survey-marks.*

District.	Original number of permanent survey marks in the district.	Number of lost marks abandoned under orders of Director.	Number of marks visited by revenue surveyors.	NUMBERS OF MARKS.				Number of marks protected by mounds of earth.	Remarks.
				Found broken.	Replaced.	Missing.	Replaced.		
1	2	3	4	5	6	7	8	9	10
Minbu	27,012	...	15,016	515	97	1,063	...	9,135	
Mandalay	12,500	...	4,673	220	220	1,189	534	•2,903	
Katha	16,000	...	3,968	305	228	...	...	3,624	
Shwebo	*4,197	...	2,686	214	133	71	53	2,002	
Sagaing	*25,517	...	25,517	2,018	1,904	3,648	2,129	25,067	
Kyauksè	7,730	...	1,008	344	344	...	...	7,730	
Meiktila	(*a*)15,000	...	9,011	508	...	2,926	...	5,577	
Yamèthin	51,527	...	51,514	...	...	13	...	51,514	
Total ...	159,483	...	113,393	4,124	2,926	8,910	2,716	107,552	

* Revised figures. | (*a*) Estimated number.

STATEMENT NO. III.—*Area under Supplementary Survey and cost of operations.*

1	2		3		4		5		6	
					AREA ASSESSED OR HELD UNDER TEMPORARY EXEMPTION.					
District.	Number of circles.		Total area in square miles.		Paddy.		Garden and miscellaneous cultivation.		Total.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
			Sq. miles.	Sq. miles.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Minbu	50	32	838	1,255	105,981	132,577	125,541	176,683	231,522	309,260
Mandalay	45	45	682	684	120,236	124,971	78,016	77,321	198,252	202,292
Katha	8	17	345	436	(b) 5,974	(b) 6,460	(b) 3,098	(b) 2,468	9,072(b)	(b) 8,928
Shwebo	15	15	315	341	56,966	76,710	...	201	56,966	76,911
Sagaing	80	80	* 1,849	1,849	144,805	159,243	6,618	8,511	151,423	167,754(c)
Kyaukse	52	52	549	561	(a)	(a)	(a)	(a)	(a)	(a)
Meiktila	12	24	301	1,621	158,565	157,581	57,747	65,988	216,312	223,569
Yamèthin	10	10	277	280	(b) 9,587	(b) 3,392	(b) 7,555	(b) 6,759	(b) 17,142	(b) 10,151
					*38,309	269,016	15,965	301,446	54,273	570,462
					37,467	(b) 1	5,399	(b) 603	42,866	(b) 604
						52,202		913		53,115
Total ...	273	275	5,156	7,027	*662,329	972,300	289,286	631,063	951,614	1,603,363

1	7		8		9		10		11		12		13
	COST OF SUPERVISION.				COST OF SURVEYORS AND THEIR CHAINMEN.				TOTAL COST OF OPERATIONS. (*For supervision and survey*).				
District.	Actual cost of supplementary survey operations (exclusive of pay of surveyors and their chainmen).		Cost per square mile of total area.		Pay of revenue surveyors and their chainmen.		Cost per square mile of total area.		Per square mile of total area.		Per acre of area shown in column 6.		Remarks.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	As. P.	As. P.	
Minbu	7,144	10,201	8 8 5	8 2 1	16,045	19,711	19 2 4	15 11 4	27 10 9	23 13 4	1 7·23	1 6·57	† Includes Rs. 6,943 savings from thug(is') commissions.
Mandalay	12,353	12,394	18 1 10	18 1 11	15,705	16,105†	23 0 5	23 8 9	41 2 3	41 10 8	2 3·17	2 3·05	
Katha	3,643	3,941	10 8 11	9 0 7	2,441	5,084	7 1 2	11 10 7	17 10 2	20 11 2	1 8·51	1 10·53	
Shwebo	3,076	2,960	9 12 3	8 10 11	6,326	6,173	20 1 4	18 1 8	29 13 7	26 12 6	0 11·92	0 10·45	
Sagaing	*10,086	11,726	5 7 3	6 5 6	22,255	22,811	12 0 6	12 5 5	17 7 10	18 10 10	*a*	*a*	
Kyaukse	13,331	11,924	24 4 6	21 4 1	17,661	18,233	32 2 9	32 8 0	56 7 3	53 12 1	2 3·50	2 1·90	
Meiktila	1,991	7,527	6 9 10	4 10 4	6,057	11,045	20 2 6	6 13 0	26 11 10	11 7 4	2 2·47	0 6·25	
Yamèthin	1,026	1,815	3 11 3	6 7 9	2,925	5,130	10 8 11	18 5 2	14 4 3	24 12 10	1 5·69	2 1·10	
Total ...	52,650	62,488	10 3 5	8 14 3	89,415	1,04,292	17 5 6	14 13 6	27 8 10	23 11 9	2 4·66(d)	1 7·97(d)	

* Revised figures.

(*a*) Figures not available.
(*b*) Represents area from which two crops were raised.
(*c*) Represents cropped area only.
(*d*) Excludes Sagaing.

STATEMENT No. IV.—*Assessments in the tracts under Supplementary Survey.*

1	2		3		4		5
District.	Paddy land.		Garden and miscellaneous.		Total.		Remarks.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Minbu	6,590	18,069	*50,988	76,160	*57,578	94,229	
Mandalay	1,59,574	1,69,326	1,36,321	1,35,613	2,95,895	3,04,939	
Katha	*45,694	63,698	*24,379	1,209	*70,073	64,907	
Shwebo	*21,254	30,917	*967	726	*22,221	31,643	
Sagaing (*a*)	...	...	...	...	...	...	
Kyauksè	4,88,515	4,47,731	91,454	1,21,760	5,79,969	5,69,491	
Meiktila	71,617	1,35,060	19,905	30,823	91,522	1,65,883	
Yamèthin	18,760	52,780	3,047	901	21,807	53,681	
Total ...	8,12,004	9,17,581	3,27,061	3,67,192	11,39,065	12,84,773	

* Revised figures. | (*a*) Settlement operations in progress.

STATEMENT NO. V.—*Supplementary Survey Inspection.*

1	2	3	4	5			6	7	8			9			10	11
			NUMBER OF *KWINS* IN WHICH FIELD—WORK WAS TESTED.													
			BY LAND RECORDS STAFF.					BY DISTRICT OFFICERS.								
									Subdivisional Officers.			*Township Officer.*				
District.	Year.	Total number of *kwins* in tract.	Superintendents and Probationers.	Number of Inspectors.	Number of *kwins* checked.	Average.	Total. *	Deputy Commissioner.	Number of Divisional Officers.	Number of *kwins* checked.	Average.	Number of Township Officers.	Number of *kwins* checked.	Average.	Total.	Remarks.
Minbu ...	1897-98 ...	*357*	*55*	*6*	*270*	*45*	*325*	*2*	*2*	*5*	*2*	*4*	*2*	...	*9*	
	1898-99 ...	504	73	4	298	74	371	19	2	47	23	3	60	20	126	
Mandalay ...	1897-98 ...	*540*	*72*	*5*	*400*	*80*	*327*	*6*	*2*	*20*	*10*	*4*	*13*	*3*	*39*	
	1898-99 ...	542	94	5	466	93	360	4	2	19	9	4	35	9	58	
Katha ...	1897-98 ...	*130*	*17*	*1*	*78*	*78*	*85*	*2*	*1*	*14*	*14*	*2*	*5*	*2*	*21*	
	1898-99 ...	333	19	2	147	73	166	4	2	12	6	3	15	5	31	
Shwebo ...	1897-98 ...	*399*	...	*2*	*69*	*34*	*69*	*9*	*2*	*33*	*16*	*7*	*40*	*6*	*82*	
	1898-99 ...	421	...	2	81	40	81	9	...	...	...	7	78	11	87	
Sagaing ...	1897-98 ...	*1,240*	*73*	*7*	*372*	*53*	*407*	...	...	...	...	...	...	...	...	
	1898-99 ...	1,207	50	7	172	25	215	...	...	...	...	...	...	...	...	
Kyauksè ...	1897-98 ...	*531*	*88*	*6*	*404*	*67*	*396*	*10*	*2*	*42*	*21*	*4*	*80*	*20*	*132*	
	1898-99 ...	533	92	6	498	83	428	...	2	58	29	4	124	31	182	
Meiktila ...	1897-98 ...	*759*	...	*2*	*197*	*98*	*197*	*2*	*2*	*16*	*8*	*4*	*102*	*25*	*120*	
	1898-99 ...	1,933	103	5	671	134	705	5	2	7	3	4	56	14	68	
Yamèthin ...	1897-98 ...	*308*	...	*2*	*112*	*56*	*112*	*1*	*1*	*16*	*16*	*3*	*213*	*71*	*230*	
	1898-99 ...	377	...	2	176	88	176	7	1	37	37	3	96	32	140	
Total ...	1897-98 ...	*4,264*	*305*	*31*	*1,902*	*61*	*1,918*	*32*	*12*	*146*	*12*	*28*	*455*	*16*	*633*	
	1898-99 ...	5,850	431	33	2,509	76	2,502	48	11	180	16	28	464	17	692	

* *Kwins* tested by Superintendent which had already been checked by Inspectors are counted once only.

STATEMENT NO. VI.—*Result of Corrections.*

District.	Effect of correction.							
	Total increase.		*Total decrease.*		*Net increase.*		*Net decrease.*	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
1	2	3	4	5	6	7	8	9
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Minbu	85	112	23	50	62	62	...	...
Mandalay	373	1,335	310	558	63	777	...	...
Katha	105	134	10	153	95	...	...	19
Shwebo (*a*)	...	...	...	...	...	...	...	...
Sagaing (*a*)	...	...	...	...	...	...	...	...
Kyaukse	142	3,433	1	888	141	2,545	...	...
Meiktila	410	775	383	582	27	193	...	...
Yamèthin(*a*)	...	...	...	...	...	...	...	...
Total ...	1,115	5,789	727	2,231	388	3,577	...	19

(*a*) Figures not available.

STATEMENT No. VII.—*Errors found in the Field by Inspecting Officers of the Land Records Department during the year 1898-99.*

District.	Number of Inspecting Officers.	New plots wrongly surveyed.				Omission to survey new plots.				Errors in marking fallows.						
		Number of new surveyed fields or plots checked.	*Number of such plots in which errors were found.*			Number of new unsurveyed fields or plots checked.	*Number of new plots found not surveyed.*			Number of fallow-fields or fields marked fallow that were checked.	*Fallow-fields shown as cultivated.*			*Cultivated fields shown as fallow.*		
			Errors amounting to half-an-acre or more.	Errors of less than half-an-acre.	Total number of errors.		Errors amounting to half-an-acre or more.	Errors of less than half-an-acre.	Total number of errors.		Errors amounting to half-an-acre.	Errors of less than half-an-acre.	Total number of errors.	Errors amounting to half-an-acre.	Errors of less than half-an-acre.	Total number of errors.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Minbu	5	8,537	20	39	59	4	27	49	76	19,629	47	65	112	45	62	107
Mandalay	6	1,826	74	171	245	1,819	38	211	249	8,298	56	304	360	202	934	1,136
Katha	4	526	26	63	89	526	26	130	156	3,426	166	183	349	23	246	269
Shwebo (*a*)	2	...	...	...	...	...	...	....	...	...	...	...	...	...	...	...
Sagaing	8	1,034	120	85	205	36	6	16	22	8,900	39	128	167	39	103	142
Kyauksè	7	1,253	219	488	707	1,253	63	301	364	32,820	103	298	401	324	1,346	1,670
Meiktila	6	835	7	29	36	835	30	122	152	14,528	262	619	881	384	621	1,005
Yamèthin (*a*)	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	40	14,011	466	875	1,341	4,473	190	829	1,019	87,601	673	1,597	2,270	1,017	3,312	4,329

(*a*) Figures not available.

STATEMENT NO. VII.—*Supplementary Survey Inspection.*

Classification of land.	LANDS WRONGLY CLASSIFIED AND ERRORS IN FIELD BOUNDARIES IN THE INTERIOR OF HOLDINGS.				ERRORS IN NOTING SALES, TRANSFERS, AND SUB-LETTING OF LAND IN REGARD TO PERMANENT SURVEY MARKS, FIELD BOUNDARIES, &C.										Remarks.
	Classification of land.		*Interior holding boundaries.*		*Tenant statistics.*		*Statistics of sales, transfers, mortgages, &c.*		*Permanent survey marks.*		*Kasin errors.*		*Others.*		
	Number of holding visited.	Number of holdings in which land was found wrongly assessed.	Number of boundaries checked.	Number of boundaries in which errors were found.	Number of cases of sub-letting checked.	Omission to note or errors in showing tenancies.	Number of cases in which sales, transfers, and mortgages were checked.	Omission to show errors in noting terms of sales, transfers, and mortgages.	Number of marks visited.	Omission to replace where broken or lost or protect marks.	Number of fields checked.	Number of errors.	Number of items checked.	Number of errors.	
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Minbu	12,689	18	17,485	215	2,120	143	1,797	111	2,634	469	58,560	557	11,184	160	
Mandalay	12,339	5	12,149	622	624	168	408	147	954	459	50,310	1,657	646	619	
Katha	2,345	...	2,345	36	19	3	...	...	846	126	13,683	469	7	7	
Shwebo (*a*)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sagaing	14,626	276	42,407	2,148	5,003	814	1,781	271	1,134	75	5,167	1,609	42,542	2,072	
Kyauksè	15,072	2	15,072	385	878	296	739	297	1,682	344	122,249	1,815	656	562	
Meiktila	...	...	10,636	242	2,926	666	2,985	207	660	274	58,469	796	421	310	
Yamèthin (*a*)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	57,071	301	100,094	3,648	11,570	2,090	7,710	1,033	7,910	1,747	308,438	6,903	55,456	3,730	

(*a*) Figures not available.

STATEMENT No. VIII.—*General statistics relating to Government Survey Schools for the official year 1898-99.*

Division.	Station at which school is established.	District which school serves.	Monthly rate of schooling-fee.	NUMBER OF PUPILS ON THE ROLLS.								Average number on the rolls monthly during the year.	Average daily attendance.	Average time spent by each pupil under tuition.	Number of days school was in session during the year.	CLASSIFICATION OF PUPILS.				Number of scholarships at Rs. 10 allowed under the old rules.
				ON THE 30TH SEPTEMBER 1898.				ON THE 31ST MARCH 1899.								*On the 30th September 1898.*		*On the 31st March 1899.*		
				Paying pupils.				*Paying pupils.*												
				Scholarship-holders.	Others.	Free pupils.	Total.	Scholarship-holders.	Others.	Free pupils.	Total.					Burmans and Karens.	Others.	Burmans and Karens.	Others.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Re.											Mths. dys.						
MINBU ...	Minbu ...	Minbu, Pakôkku, Magwe, and Thayetmyo.	1	8	37	2	47	11	21	1	33	33	31	5 26	246	47	...	33	...	...
MANDALAY ...	Mandalay ...	Mandalay, Bhamo, Ruby Mines, and Myitkyina.	1	...	7	23	30	...	1	18	19	24	19	7 4	265	30	...	19	...	...
SAGAING ...	Shwebo ...	Shwebo, Katha, and Upper Chindwin.	1	1	11	9	21	4	6	11	21	20	19	7 0	276	21	...	21	...	...
	Sagaing ...	Sagaing and Lower Chindwin.	1	3	8	26	37	4	5	13	22	34	29	11 4	271	37	...	22	...	...
MEIKTILA ...	Kyauksè ...	Kyauksè ...	1	10	4	8	22	11	1	6	18	21	18	7 16	264	22	...	18	...	...
	Meiktila ...	Meiktila and Myingyan.	1	...	4	29	33	...	5	36	41	35	31	8 27	263	33	...	41	...	...
	Yamèthin ...	Yamèthin ...	1	...	4	16	20	...	8	15	23	21	17	8 22	262	20	...	23	...	...
4	7	17	1	22	75	113	210	30	47	100	177	27	23	8 1	264	210	...	177	...	...
4	*7*	*17*	*1*	*20*	*56*	*133*	*209*	*21*	*39*	*126*	*186*	*26*	*23*	*7 19*	*271*	*209*	...	*185*	*1*	...

STATEMENT No. VIII.—*General statistics relating to Government Survey Schools for the official year 1898-99*—concluded.

Division.	Station at which school is established.	District which school serves.	Number of scholarship-holders from time to time during the year.		Number of scholarships allowed under new rules.		Amount sanctioned for money-prices per annum.	Number of students appointed to the public service during the year.	Income.				Expenditure.							Actual cost.		Remarks.
			At Rs. 10.	At Rs. 5.	First grade, at Rs. 10 per mensem.	Second grade, at Rs. 5 per mensem.			Fees.	Fines.	Other.	Total.	Establishment.	Contingencies.	Scholarships.	Prizes.	Bonus.	Other.	Total.	Total (columns 38 *minus* columns 31).	Per pupil (column 13).	
1	2	3	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
							Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Minbu.	Minbu	Minbu, Pakôkku, Magwe, and Thayemyo.	8	16	4	8	44	12	440	...	...	440	1,612	219	718	20	230	...	2,799	2,359	71	
Mandalay.	Mandalay	Mandalay, Bhamo Ruby Mines, and Myitkyina.	4	14	4	14	33	5	43	...	...	43	1,084	17	1,076	33	80	...	2,290	2.247	93	
Sagaing.	Shwebo ...	Shwebo, Katha, and Upper Chindwin.	5	17	3	9	26	1	131	9	...	140	1,020	29	644	37	140	229	2,099	1,959	98	
	Sagaing ...	Sagaing and Lower Chindwin.	10	20	4	8	40	4	106	141	...	247	902	49	762	44	110	24	1,891	1,644	48	
Meiktila.	Kyauksè ...	Kyauksè ...	16	13	5	10	27	6	148	45	...	193	1,104	36	1,210	27	80	61	2,518	2,325	110	
	Meiktila ...	Meiktila and Myingyan.	11	23	9	18	44	22	59	5	...	64	1,092	222	1,000	44	160	...	2,518	2,454	70	
	Yamèthin...	Yamèthin ...	2	4	2	4	26	2	54	3	...	57	1,104	...	397	26	90	...	1,617	1,560	74	
4	7	17	56	107	31	71	240	52	981	203	...	1,184	7,918	572	5,807	231	890	314	15,732	14,548	77	Total, Upper Burma.
4	*7.*	*17*	*47*	*88*	*32*	*72*	*240*	*47*	*744*	*29*	*40*	*813*	*7,632*	*924*	*5,582*	*185*	*790*	*287*	*15,400*	*14,587*	*80*	Corresponding total for the previous year.

STATEMENT NO. IX.—*Results of the Survey examinations from October 1897 to April 1899, inclusive, relating to the official year 1898-99.*

Division.	School.	District.	OCTOBER 1897.				APRIL 1898.				OCTOBER 1898.				APRIL 1899.				Remarks.
			NUMBER OF CANDIDATES.																
			From Government survey schools.		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		
			Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	Sent up.	Passed.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Minbu ...	Minbu	Minbu ...	23	9	1	...	16	5	...	...	22	18	...	...	22	9	1	...	
		Pakôkku ...																	
		Magwe ...																	
		Thayetmyo ...																	
Mandalay ...	Mandalay	Mandalay ...	16	7	2	2	4	2	1	...	12	6	3	1	4	4	...	...	
		Bhamo ...																	
		Ruby Mines ...																	
		Myitkyina ...																	
Sagaing ...	Shwebo ...	Shwebo ...	8	2	...	...	10	7	...	...	8	7	...	...	10	8	...	...	
		Katha ...																	
	Sagaing	Upper Chindwin ...	10	3	3	...	9	4	3	...	12	7	3	1	11	4	3	...	
		Sagaing ...																	
		Lower Chindwin ...																	
	Kyauksè ...	Kyauksè ...	16	11	1	...	8	2	3	2	7	6	...	...	10	10	...	...	
Meiktila	Meiktila	Meiktila ...	11	4	...	...	12	9	...	...	12	7	2	...	20	17	10	2	
		Myingyan ...																	
	Yamèthin ...	Yamèthin ...	13	4	...	...	7	7	1	1	4	2	2	...	3	3	1	1	
4	7	17	97	40	7	2	66	36	8	3	77	53	10	2	80	55	15	3	Total, Upper Burma.
4	*7*	*17*	*116*	*31*	*10*	*1*	*78*	*39*	*17*	*6*	*97*	*40*	*7*	*2*	*66*	*36*	*8*	*3*	Corresponding total for the previous year.

STATEMENT NO. X.—*Results in Revenue law and arithmetic of the examinations for certificates for the appointment of Subordinate Revenue and Land Records Officers held between October 1897 and April 1899, inclusive, relating to the official year 1898-99.*

Division.	School.	District.	OCTOBER 1897.				APRIL 1898.				OCTOBER 1898.				APRIL 1899.				Remarks.
			NUMBER OF CANDIDATES.																
			From Government survey schools.		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		*From Government survey schools.*		*From other schools or private students.*		
			In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	In revenue.	In arithmetic.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
MINBU ...	Minbu	Minbu	...	4	...	1	...	3	...	...	14	10	...	...	7	3	...	...	
		Pakôkku	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Magwe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Thayetmyo ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
MANDALAY ...	Mandalay	Mandalay	2	3	...	...	...	...	1	...	1	1	1	...	1	4	...	...	
		Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Ruby Mines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Myitkyina	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
SAGAING	Shwebo	Shwebo	...	...	...	...	1	4	...	...	...	5	...	...	...	1	...	...	
		Katha ...																	
	Sagaing	Upper Chindwin ...	2	2	...	...	3	6	2	2	3	6	1	1	6	8	2	3	
		Sagaing ...																	
		Lower Chindwin ...																	
MEIKTILA	Kyauksè ...	Kyauksè	1	2	...	...	...	4	...	2	...	...	...	...	...	6	...	...	
	Meiktila	Meiktila	...	...	...	...	3	4	...	...	5	1	1	1	1	11	...	2	
		Myingyan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Yamèthin ...	Yamèthin	...	...	...	...	...	...	...	1	1	2	...	1	...	...	...	...	
4	7	17	5	11	...	1	7	21	3	5	24	25	3	3	15	33	2	5	Total, Upper Burma.
4	*7*	*17*	*9*	*9*	*1*	*4*	*6*	*22*	*3*	*5*	*5*	*11*	...	*1*	*7*	*21*	*3*	*5*	Corresponding total for the previous year.

STATEMENT NO. XI.—*Demand, collections, remissions, and balances of Thathameda for the year 1898-99 as compared with 1897-98.*

Division.	District.	Number of thugyis' circles.	Demand.				Collections.			
			1897-98.	1898-99.	Arrears of previous years.	Total demand for 1898-99.	1897-98.	1898-99.	Arrears of previous years.	Total collections for 1898-99.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MINBU ...	Thayetmyo	238	1,13,260	1,18,846	...	1,18,846	1,12,521	1,18,152	...	1,18,152
	Pakôkku	943	6,08,714	6,60,836	2,486	6,63,342	6,04,493(*a*)	6,57,999(*b*)	1,076(*c*)	6,59,075
	Minbu	343	4,25,434	4,44,410	1,126	4,45,536	4,18,989(*d*)	4,42,347	689	4,43,036
	Magwe	366	4,23,016	4,34,168	4,114	4,38,282	4,07,791	4,26,552	...	4,26,552
	Total ...	1,890	15,70,424	16,58,280	7,726	16,66,006	15,43,794(*e*)	16,45,050(*b*)	1,765(*c*)	16,46,815
MANDALAY ...	Mandalay	367	2,58,201	3,04,148	588	3,04,736	2,55,677	3,02,098	588	3,02,686
	Bhamo	276	87,207	87,088	2,957	90,045	83,318	84,588	2,957	87,545
	Myitkyina	130	52,309	53,861	1,845	55,706	50,275	51,622	1,616	53,238	
	Katha	301	3,39,936	3,45,008	1,416	3,46,424	3,33,450	3,43,986	94	3,44,080
	Ruby Mines	113	66,084	69,584	1,025	70,609	61,032	68,817	925	69,742
	Total ...	1,187	8,03,737	8,59,689	7,831	8,67,520	7,83,752	8,51,111	6,180	8,57,291
SAGAING ...	Shwebo	591	5,53,122	5,56,266	2,641	5,58,907	5,07,239(*f*)	4,83,460(*g*)	653(*h*)	4,84,113
	Sagaing	232	5,12,534	5,36,510	1,519	5,38,029	5,09,796(*i*)	5,32,798(*i*)	580	5,33,378
	Lower Chindwin	263	5,14,633	5,33,852	1,250	5,35,102	5,11,178(*j*)	5,33,556(*k*)	672(*l*)	5,34,228
	Upper Chindwin	347	2,48,671	2,50,645	645	2,51,290	2,47,519(*m*)	2,49,565	470(*n*)	2,50,035
	Total ...	1,433	18,28,960	18,77,273	6,055	18,83,328	17,75,752(*o*)	17,99,379(*p*)	2,375(*q*)	18,01,754
MEIKTILA ...	Kyaukse	400	2,00,019	2,07,827	584(*r*)*	2,08,411	1,99,569(*s*)	2,07,423(*t*)	...	2,07,423
	Meiktila	300	1,50,463	3,90,070	175	3,90,245	1,48,410	3,72,688	97(*u*)	3,72,785
	Yamèthin	329	2,60,251	3,56,982	7	3,56,989	2,52,594(*v*)	3,50,606(*w*)	...	3,50,606
	Myingyan	431	3,00,480	5,95,055	65	5,95,120	2,97,871(*x*)	5,91,352(*y*)	65	5,91,417
	Total ...	1,460	9,11,213	15,49,934	831*	15,50,765	8,98,444(*z*)	15,22,069(1)	162(*u*)	15,22,231
	Railway Coy.'s Employés ...	...	...	6,709	...	6,709	...	6,709	...	6,709
	GRAND TOTAL, UPPER BURMA...	5,970	51,14,334	59,51,885	22,443*	59,74,328	50,01,742(2)	58,24,318(3)	10,482(4)	58,34,800

(*a*) Includes Rs. 88 paid in excess.
(*b*) Includes Rs. 2,065 paid in excess.
(*c*) Includes Rs. 115 paid in excess.
(*d*) Includes Rs. 1,736 paid in excess.
(*e*) Includes Rs. 1,824 paid in excess.
(*f*) Includes Rs. 847 paid in excess.
(*g*) Includes Rs. 148 paid in excess.
(*h*) Includes Rs. 38 paid in excess.
(*i*) Includes Rs. 171 paid in excess.
(*j*) Includes Rs. 24 paid in excess.
(*k*) Includes Rs. 12 paid in excess.
(*l*) Includes Rs. 21 paid in excess.
(*m*) Includes Rs. 218 paid in excess.
(*n*) Includes Rs. 3 paid in excess.
(*o*) Includes Rs. 1,127 paid in excess.
(*p*) Includes Rs. 331 paid in excess.
(*q*) Includes Rs. 62 paid in excess.
(*r*) Collected from Railway employés in 1896-97 and remitted in 1898-99 as payments in excess.
(*s*) Includes Rs. 29 paid in excess.
(*t*) Includes Rs. 45 paid in excess.
(*u*) Includes Rs. 33 paid in excess.
(*v*) Includes Rs. 336 paid in excess.
(*w*) Includes Rs. 268 paid in excess.
(*x*) Includes Rs. 11 paid in excess.
(*y*) Includes Rs. 3 paid in excess.
(*z*) Includes Rs. 376 paid in excess.
(1) Includes Rs. 316 paid in excess.
(2) Includes Rs. 3,327 paid in excess.
(3) Includes Rs. 2,712 paid in excess.
(4) Includes Rs. 210 paid in excess.

* Revised figures.

STATEMENT No. XI.—*Demand, collections, remissions, and balances of Thathameda for the year 1898-99 as compared with 1897-98*—concluded.

Division.	District.	Remissions.			Net Balances.				Distribution of balances 1898-99.		Percentages, 1898-99.					Remarks.
		1897-98.	1898-99.	Arrears of previous years.	1897-98.	1898-99.	Arrears of previous years.	Total net balances for 1898-99.	Doubtful and irrecoverable.	In process of recovery.	Collections (column 11) on demand (column 7).	Remissions (column 13 *plus* 14) on demand (column 7).	Total uncollected balances (column 18) on demand (column 7).	Doubtful and irrecoverable balances (column 19) on demand (column 7).	Recoverable balances (column 20) on demand (column 7).	
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
Minbu	Thayetmyo	739	694	...	...	...	...	...	...	...	99·42	0·58	...	...	...	
	Pakôkku	1,823	3,207	1,514	2,486	1,715	11	1,726	1,000	726	99·03	0·71	0·26	0·15	0·11	
	Minbu	7,055	1,814	437	1,126	249	...	249	149	100	99·44	0·50	0·06	0·03	0·03	
	Magwe	11,111	7,478	4,114	4,114	138	...	138	30	108	97·32	2·65	0·03	0·01	0·02	
	Total ...	20,728	13,193	6,065	7,726	2,102	11	2,113	1,179	934	98·72	1·15	0·13	0·07	0·06	
Mandalay	Mandalay	1,936	2,050	...	588	...	...	...	...	...	99·33	0·67	...	...	...	
	Bhamo	932	487	...	2,957	2,013	...	2,013	125	1,888	97·22	0·54	2·24	0·14	2·10	
	Myitkyina	189	444	229	1,845	1,795	...	1,795	200	1,595	95·57	1·21	3·22	0·36	2·86	
	Katha	5,070	1,022	1,322	1,416	...	...	...	...	...	99·32	0·68	...	...	...	
	Ruby Mines ...	4,027	617	100	1,025	150	...	150	...	150	98·77	1·02	0·21	...	0·21	
	Total ...	12,154	4,620	1,651	7,831	3,958	...	3,958	325	3,633	98·82	0·72	0·46	0·04	0·42	
Sagaing	Shwebo	44,069	72,622	926	2,641	332	1,100	1,432	1,140	292	86·58	13·16	0·26	0·21	0·05	
	Sagaing	1,257	2,910	939	1,519	973	....	973	255	718	99·10	0·72	0·18	0·05	0·13	
	Lower Chindwin ...	2,229	308	599	1,250	...	...	...	...	..	99·83	0·17	...	...	...	
	Upper Chindwin ...	725	650	178	645	430	...	430	150	280	99·50	0·33	0·17	0·05	0·12	
	Total ...	48,280	76,490	2,642	6,055	1,735	1,100	2,835	1,545	1,290	95·65	4·20	0·15	0·08	0·07	
Meiktila	Kyaukse	479	449	(*a*) 584	(*r*) 584	...	...	...	...	...	99·50	0·50	...	...	...	
	Meiktila	1,878	12,029	(*b*) 229	175	5,353	...	5,353	3,752	1,601	95·52	3·11	1·37	0·96	0·41	
	Yamèthin	7,986	6,058	(*c*) 31	7	586	...	586	468	118	98·14	1·70	0·16	0·13	0·03	
	Myingyan	2,555	3,629	...	65	77	...	77	...	77	99·38	0·61	0·01	...	0·01	
	Total ...	12,898	22,165	(*d*) 844	* 831	6,016	...	6,016	4,220	1,796	98·14	1·47	0·39	0·27	0·12	
	Railway Coy.'s Employés...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	GRAND TOTAL, UPPER BURMA.	94,060	116,468	(*d*) 11,202	* 22,443	13,811	1,111	14,922	7,269	7,653	97·62	2·13	0·25	0·12	0·13	

(*a*) Collected from Railway employés in 1896-97 and remitted in 1898-99 as payments in excess.
(*b*) Includes Rs. 118 paid in excess.
(*c*) Includes Rs. 24 paid in excess.
(*d*) Includes Rs. 142 paid in excess.
* Revised figures.

STATEMENT NO. XII.—*Demand, collections, remissions, and balances of revenue from State lands during the years 1898-99 as compared with 1897-98.*

Division.	District.	Demand.				Collections.				Remissions.		
		1897-98.	1898-99.	Arrears of previous years.	Total demand for 1898-99.	1897-98.	1898-99.	Arrears of previous years.	Total collections for 1898-99.	1897-98.	1898-99.	Arrears of previous years.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu.	Thayetmyo	1,849	1,680	...	1,680	1,842	1,680	...	1,680	7	...	...
	Pakôkku	1,27,614	1,46,244	387	1,46,631	(a) 1,26,536	(b) 1,45,751	235	1,45,986	2,184	763	152
	Minbu	69,466	1,18,447	5	1,18,452	(c) 69,293	1,14,850	5	1,14,855	327	1,618	...
	Magwe	21,396	25,291	250	25,541	20,978	25,232	250	25,482	168	6	...
	Total ...	2,20,325	2,91,662	642	2,92,304	(d) 2,18,649	(b) 2,87,513	490	2,88,003	2,686	2,387	152
Mandalay.	Mandalay	2,70,553	2,99,567	25,107	3,24,674	2,38,580	2,78,064	24,590	3,02,654	6,866	8,570	517
	Bhamo	18,685	19,199	...	19,199	18,677	19,140	...	19,140	8	59	...
	Myitkyina	...	201	...	201	...	201	...	201	...	...	...
	Katha	1,58,882	1,56,708	...	1,56,708	1,58,839	1,56,644	...	1,56,644	43	64	...
	Ruby Mines	18,757	16,290	1,393	17,683	17,346	16,143	1,384	17,527	18	68	9
	Total ...	4,66,877	4,91,965	26,500	5,18,465	4,33,442	4,70,192	25,974	4,96,166	6,935	8,761	526
Sagaing.	Shwebo	14,862	14,348	70	14,418	(e) 14,757	13,789	70	13,859	37	72	...
	Sagaing	93,919	96,255	754	97,009	93,165	95,363	(f) 673	96,036	...	63	87
	Lower Chindwin	9,667	10,110	42	10,152	9,625	10,109	40	10,149	...	1	2
	Upper Chindwin	76,413	60,547	1,112	61,659	74,564	59,740	1,061	60,801	737	184	51
	Total ...	1,94,861	1,81,260	1,978	1,83,238	(e) 1,92,111	1,79,001	(f) 1,844	1,80,845	774	320	140
Meiktila.	Kyauksè	5,11,040	5,00,276	...	5,00,276	(g) 4,92,215	(h) 4,81,830	...	4,81,830	19,137	16,716	...
	Meiktila	35,178	54,993	3,804	58,797	31,366	29,477	(i) 3,763	33,240	8	1	260
	Yamèthin	31,900	42,295	...	42,295	(j) 30,999	(k) 39,561	...	39,561	945	2,703	...
	Myingyan	28,380	40,333	...	40,333	28,107	40,084	...	40,084	273	249	...
	Total ...	6,06,498	6,37,897	3,804	6,41,701	(l) 5,82,687	(m) 5,90,952	(i) 3,763	5,94,715	20,363	19,669	260
	GRAND TOTAL, UPPER BURMA ...	14,88,561	16,02,784	32,924	16,35,708	(n) 14,26,859	(o) 15,27,658	(p) 32,071	15,59,729	30,758	31,137	1,078

(a) Includes Rs. 1,493, paid in excess.
(b) Includes Rs. 382, paid in excess.
(c) Includes Rs. 159, paid in excess.
(d) Includes Rs. 1,652, paid in excess.
(e) Includes Rs. 2, paid in excess.
(f) Includes Rs. 6, paid in excess.
(g) Includes Rs. 312, paid in excess.
(h) Includes Rs. 662, paid in excess.
(i) Includes Rs. 219, paid in excess.
(j) Includes Rs. 44, paid in excess.
(k) Includes Rs. 44, paid in excess.
(l) Includes Rs. 356, paid in excess.
(m) Includes Rs. 706, paid in excess.
(n) Includes Rs. 2,010, paid in excess.
(o) Includes Rs. 1,088, paid in excess.
(p) Includes Rs. 225, paid in excess.

STATEMENT No. XII.—*Demand, collections, remissions, and balances of revenue from State lands during the years 1898-99 as compared with 1897-98*—concld.

Division.	District.	Net balances.				Distribution of balances, 1898-99.		Percentages, 1898-99.				
		1897-98.	1898-99.	Arrears of previous years.	Total net balances for 1898-99.	Doubtful and irrecovarable.	In process of recovery.	Collections (column 10) on demand (column 6).	Remissions (columns 12 and 13) on demand (column 6).	Total uncollected balances (column 17) on demand (column 6).	Doubtful and irrecoverable balances (column 18) on demand (column 6).	Recoverable balances (column 19) on demand (column 6).
1	2	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu	Thayetmyo	..	...	...	..	...	...	100·00	...	...	...	...
	Pakôkku	387	112	...	112	62	50	99·30	0·62	0·08	0·04	0·04
	Minbu	5	1,979	...	1,979	1,600	379	96·96	1·37	1·67	1·35	0·32
	Magwe	250	53	...	53	...	53	99·77	0·02	0·21	..	0·21
	Total ...	642	2,144	...	2,144	1,662	482	98·40	0·87	0·73	0·57	0·16
Mandalay	Mandalay	25,107	12,933	...	12,933	...	12,933	93·22	2·80	3·98	...	3·98
	Bhamo	...	..	...	...	...	...	99·69	0·31	...	...	...
	Myitkyina	...	...	...	...	...	...	100·00	...	...	...	...
	Katha	...	...	...	...	...	...	99·96	0·04	...	...	...
	Ruby Mines ...	1,393	79	...	79	...	79	99·12	0·43	0·45	...	0·45
	Total ...	26,500	13,012	...	13,012	...	13,012	95·70	1·79	2·51	...	2·51
Sagaing	Shwebo	70	487	...	487	16	471	96·12	0·50	3·38	0·11	3·27
	Sagaing	754	829	...	829	...	829	98·99	0·16	0·85	...	0·85
	Lower Chindwin ...	42	...	...	...	...	...	99·97	0·03	...	...	...
	Upper Chindwin ...	1,112	623	...	623	50	573	98·61	0·38	1·01	0·08	0·93
	Total ...	1,978	1,939	...	1,939	66	1,873	98·69	0·25	1·06	0·04	1·02
Meiktila	Kyauksè	...	2,392	...	2,392	2,316	76	96·18	3·34	0·48	0·46	0·02
	Meiktila	3,804	25,515	...	25,515	636	24,879	56·16	0·44	43·40	1·08	42·32
	Yamèthin	...	75	...	75	75	...	93·43	6·39	0·18	0·18	...
	Myingyan	...	...	...	...	...	...	99·38	0·62	...	...	...
	Total ...	3,804	27,982	...	27,982	3,027	24,955	92·53	3·11	4·36	0·47	3·89
	Grand Total, Upper Burma ...	32,924	45,077	...	45,077	4,755	40,322	95·27	1·97	2·76	0·29	2·47

STATEMENT No. XIII.—*Demand, collections, remissions, and balances of Miscellaneous land revenue during the year 1898-99 as compared with 1897-98.*

Division.	District.	Demand.			Collections.			Remissions.			Balances.		
		Current.		Arrears of previous years.	*Current.*		Arrears of previous years.	*Current.*		Arrears of previous years.	*Current.*		Arrears of previous years.
		1897-98.	1898-99.		1897-98.	1898-99.		1897-98.	1898-99.		1897-98.	1898-99.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu	Thayetmyo	1,918	1,750	...	1,918	1,750	...	...	...	...	...	...	...
	Pakôkku	64,997	1,00,525	270(*a*)	64,809(*b*)	99,209	270	175	...	...	100	1,316	...
	Minbu	35,206	41,880	4,789	27,612(*c*)	36,701(*d*)	4,788	2,832	939	1	4,789	4,305	...
	Magwe	2,11,204	2,12,051	24	2,11,177	2,12,026	24	3	1	...	24	24	...
	Total ...	3,13,325	3,56,206	5,083(*a*)	3,05,516(*e*)	3,49,686(*d*)	5,082	3,010	940	1	4,913	5,645	...
Mandalay	Mandalay	1,32,825	1,29,472	16,710	1,16,115	1,20,207	15,757	...	225	...	16,710	9,040	953
	Bhamo	20,069	19,574	477	14,484	18,894	477	5,108	241	...	477	439	...
	Myitkyina	68,775	61,286	...	68,775	61,286	...	...	...	...	...	...	...
	Katha	62,011	60,398	11,548	49,840	53,661	5,577	623	1,160	5,971	11,548	5,577	...
	Ruby Mines	3,61,245	3,49,305	7	3,61,230	1,48,571	7	8	2,00,709	...	7	25	...
	Total ...	6,44,925	6,20,035	28,742	6,10,444	4,02,619	21,818	5,739	2,02,335	5,971	28,742	15,081	953
Sagaing	Shwebo	29,256	41,072	204	28,833(*f*)	31,591(*g*)	204	220	43	...	204	9,484	...
	Sagaing	50,619	53,497	237	49,960	51,845	237	422	379	...	237	1,273	...
	Lower Chindwin	8,287	9,632	...	8,287	9,632	...	...	...	...	...	...	...
	Upper Chindwin	10,046	11,363	...	10,046	11,363	...	...	...	...	...	...	...
	Total ...	98,208	1,15,564	441	97,126(*f*)	1,04,431(*g*)	441	642	422	...	441	10,757	...
Meiktila	Kyauksè	87,289	78,754	...	85,820	76,825	...	1,469	1,897	...	...	32	...
	Meiktila	60,414	1,21,625	3,542	56,773	57,634	3,532(*h*)	99	19	13	3,542	63,972	...
	Yamèthin	31,038	56,385	155	30,731	47,505(*i*)	155	152	8,731	...	155	196	...
	Myingyan	19,716	20,474	...	18,692(*i*)	20,466	...	1,071	8	...	...	...	...
	Total ...	1,98,457	2,77,238	3,697	1,92,016(*i*)	2,02,430(*i*)	3,687(*h*)	2,791	10,655	13	3,697	64,200	...
	Grand Total, Upper Burma	12,54,915	13,69,043	37,963(*a*)	12,05,102 *j*)	10,59,166(*k*)	31,028(*h*)	12,182	2,14 352	5,985	37,793	95,683	953

(*a*) Includes Rs. 170 not included in previous years.
(*b*) Includes Rs. 87 paid in excess.
(*c*) Includes Rs. 27 paid in excess.
(*d*) Includes Rs. 65 paid in excess.
(*e*) Includes Rs. 114 paid in excess.
(*f*) Includes Re. 1 paid in excess.
(*g*) Includes Rs. 46 paid in excess.
(*h*) Includes Rs. 3 paid in excess.
(*i*) Includes Rs. 47 paid in excess.
(*j*) Includes Rs. 162 paid in excess
(*k*) Includes Rs. 158 paid in excess.

STATEMENT NO. XIV.—*Coercive processes.*

Division.	District.	Total number of all coercive processes.	Number of arrests made.	Number of defaulters actually imprisoned.	NUMBER OF CASES IN WHICH		Remarks.
					Moveable property was sold.	Land was sold or resumed.	
1	2	3	4	5	6	7	8
MINBU ...	Thayetmyo	9	...	...	..	...	
	Pakôkku	267	1	...	1	...	
	Minbu	385	15	2	1	1	
	Magwe	278	18	1	1	...	
	Total ...	939	34	3	3	1	
MANDALAY ...	Mandalay	603	50	...	...	2	
	Bhamo	88	4	...	...	...	
	Myitkyina	112	1	...	1	...	
	Katha	350	21	2	5	1	
	Ruby Mines ...	37	...	...	...	...	
	Total ...	1,190	76	2	6	3	
SAGAING ...	Shwebo	466	25	2	...	...	
	Sagaing	421	31	1	2	...	
	Lower Chindwin ...	123	...	...	...	...	
	Upper Chindwin ...	50	1	...	1	...	
	Total ...	1,060	57	3	3	...	
MEIKTILA ...	Kyauksè	6	...	...	...	...	
	Meiktila	401	14	...	4	...	
	Yamèthin	107	43	...	1	1	
	Myingyan	7	3	...	...	...	
	Total ...	521	60	...	5	1	
	GRAND TOTAL ...	3,710	227	8	17	5	

STATEMENT No. XV.—*Total value of assignments of land revenue up to 31st March 1899.*

Division.	District.	(A) For maintenance of public servants. (B) For other purposes	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres	Rs. A. P.	Acres.	Rs.	
MINBU.	Pakôkku ...	A	6,048·10	3,587 0 0	...	...	...	...	6,048·10	3,587 0 0	52,796	1,46,244	
		B	140·31	674 4 10	0·30	0 6 2	...	...	140 61	674 11 0			
		Total ...	6,188·41	4,261 4 10	0·30	0 6 2	...	...	6,188·71	4,261 11 0	52,796	1,46,244	
	Minbu ..	A	...	...	...	...	...	...	...	...	33,678	1,18,447	
		B	945·87	3,212 5 6	10·73	15 10 5	...	...	956·60	3,227 15 11			
		Total ...	945·87	3,212 5 6	10·73	15 10 5	...	...	956·60	3,227 15 11	33,678	1,18,447	
	Magwe ...	A	...	...	...	...	...	...	...	...	(a)	25,291	
		B	12·30	13 2 1	1·00	2 8 6	...	...	13·30	15 10 7			
		Total ...	12·30	13 2 1	1·00	2 8 6	...	...	13·30	15 10 7	(a)	25,291	
	Total Minbu	A	6,048·10	3,587 0 0	...	...	...	...	6,048·10	3,587 0 0	86,474	2,89,982	
		B	1,098·48	3,899 12 5	12·03	18 9 1	...	...	1,110·51	3,918 5 6			
		Total ...	7,146·58	7,486 12 5	12·03	18 9 1	...	...	7,158·61	7,505 5 6	86,474	2,89,982	

(a) Not available.

STATEMENT NO. XV.—*Total value of assignments of land revenue up to 31st March 1899*—continued.

Division.	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
MANDALAY.	Mandalay...	A	...	.....	...	.....	...	.....	...	.....	(a)	2,99,567	
		B	19·75	54 2 5	1·28	7 0 11	...	.....	21·03	61 3 4			
		Total ...	19·75	54 2 5	1·28	7 0 11	...	.....	21·03	61 3 4	(a)	2,99,567	
	Bhamo ...	A	1,072·16	1,977 0 0	...	.....	...	.....	1,072·16	1,977 0 0	(a)	19,199	
		B	...	.....	0·12	.....	...	.....	0·12	.....			
		Total ...	1,072·16	1,977 0 0	0·12	.....	...	.....	1,072·28	1,977 0 0	(a)	19,199	
	Myitkyina...	A	...	.....	...	.....	...	.....	...	.....	(a)	201	
		B	17·07	281 5 7	1·80	2 11 3	...	.....	18·87	284 0 10			
		Total ...	17·07	281 5 7	1·80	2 11 3	...	.....	18·87	284 0 10	(a)	201	
	Katha ...	A	...	.....	...	.....	...	.....	...	.....	(a)	1,56,708	
		B	12·50	53 10 0	7·39	8 4 9	...	.....	19·89	61 14 9			
		Total ...	12·50	53 10 0	7·39	8 4 9	...	.....	19·89	61 14 9	(a)	1,56,708	
	Ruby Mines	A	168·00	294 0 0	...	.....	...	.....	168·00	294 0 0	(a)	16,290	
		B	0·84	6 12 0	...	.....	...	.....	0·84	6 12 0			
		Total ...	168·84	300 12 0	...	.....	...	.....	168·84	300 12 0	(a)	16,290	
	Total Mandalay.	A	1,240·16	2,271 0 0	...	.....	...	.....	1,240·16	2,271 0 0	(a)	4,91,965	
		B	50·16	395 14 0	10·59	18 0 11	...	.....	60·75	413 14 11			
		Total ...	1,290·32	2,666 14 0	10·59	18 0 11	...	.....	1,300·91	2,684 14 11	(a)	4,91,965	

(a) Not available.

STATEMENT NO. XV.—*Total value of assignments of land revenue up to 31st March 1899*—continued.

Division.	District.	(A) For maintenance of public servants. (B) For other purpsoes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8.	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
SAGAING.	Shwebo	A	161·80	323 9 7	...	.....	...	.....	161·80	323 9 7	(a)	14,348	
		B	2·76	6 8 2	...	.....	...	.....	2·76	6 8 2			
		Total ...	164·56	330 1 9	...	.....	...	.....	164·56	330 1 9	(a)	14,348	
	Sagaing	A	...	.....	...	.....	...	.....	...	.....	(a)	96,255	
		B	1·36	7 3 10	892·33	1,677 14 0	...	.....	893·69	1,685 1 10			
		Total ...	1·36	7 3 10	892·33	1,677 14 0	...	.....	893·69	1,685 1 10	(a)	96,255	
	Lower Chindwin.	A	...	.....	...	.....	...	.....	...	.....	6,105	10,110	
		B	0·20	2 0 0	...	.....	...	.....	0·20	2 0 0			
		Total ...	0·20	2 0 0	...	.....	...	.....	0·20	2 0 0	6,105	10,110	
	Upper Chindwin.	A	128·57	226 0 0	759·13	1,586 0 0	...	.....	887·70	1,812 0 0	60,798	60,547	
		B	124·58	341 7 3	6·10	9 1 11	...	.....	130·68	350 9 2			
		Total ...	253·15	567 7 3	765·23	1,595 1 11	...	.....	1,018·38	2,162 9 2	60,798	60,547	
	Total Sagaing	A	290·37	549 9 7	759·13	1,586 0 0	...	.....	1,049·50	2,135 9 7	66,903	1,81,260	
		B	128·90	357 3 3	898·43	1,686 15 11	...	.....	1,027·33	2,044 3 2			
		Total ...	419·27	906 12 10	1,657·56	3,272 15 11	...	.....	2,076·83	4,179 12 9	66,903	1,81,260	

(a) Not available.

STATEMENT NO. XV.—*Total value of assignments of land revenue up to 31st March 1899*—concluded.

Division	District.	(A) For maintenance of public servants. (B) For other purposes.	Area held free of land revenue on 1st April 1898.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 4.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 6.	Area resumed during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 8	Net area held free of land revenue on 31st March 1899.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 10.	Total assessed area of district.	Gross land revenue demand of district.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	
MEIKTILA.	Kyauksè ...	A	...	...	...	...	...	...	...	...	119,743	5,00,276	
		B	2·51	14 6 0	7·04	11 4 4	...	...	9·55	25 10 4			
		Total ...	2·51	14 6 0	7·04	11 4 4	...	...	9·55	25 10 4	191,742	5,00,276	
	Meiktila ...	A	47·36	90 14 0	5·03	10 1 0	...	...	52·39	100 15 0	39,039	54,993	
		B	...	...	...	...	...	...	...	...			
		Total ...	47·36	90 14 0	5·03	10 1 0	...	...	52·39	100 15 0	39,039	54,993	
	Yamèthin ...	A	80·00	160 0 0	...	...	...	...	80·00	160 0 0	9,656	42,295	
		B	8·02	8 9 6	1·11	1 3 2	...	...	9·13	9 12 8			
		Total ...	88·02	168 9 6	1·11	1 3 2	...	...	89·13	169 12 8	9,656	42,295	
	Myingyan	A	293·92	880 10 2	...	...	...	...	293·92	880 10 2	24,762	40,333	
		B	171·19	700 4 9	0·12	0 14 4	...	...	171·31	701 3 1			
		Total ...	465·11	1,580 14 11	0·12	0 14 4	...	...	465·23	1,581 13 3	24,762	40,333	
	Total Meiktila.	A	421·28	1,131 8 2	5·03	10 1 0	...	...	426·31	1,141 9 2	193,199	6,37,897	
		B	181·72	723 4 3	8·27	13 5 10	...	...	189·99	736 10 1			
		Total ...	603·00	1,854 12 5	13·30	23 6 10	...	...	616·30	1,878 3 3	193,199	6,37,897	
	GRAND TOTAL UPPER BURMA.	A	7,999·91	7,539 1 9	764·16	1,596 1 0	...	...	8,764·07	9,135 2 9	346,576	16,01,104	
		B	1,459·26	5,376 1 11	929·32	1,736 15 9	...	...	2,388·58	7,113 1 8			
		Total ...	9,459·17	12,915 3 8	1,693·48	3,333 0 9	...	...	11,152·65	16,248 4 5	346,576	16,01,104	

STATEMENT NO. XVI.—*General Statement of revenue collections for 1898-99 as compared with 1897-98.*

Nature of receipt.	1897-98.				1898-99.			
	Demand.	Collections.	Remissions.	Balances.	Demand.	Collections.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda	51,14,334	50,01,742(*a*)	94,060	22,443*	59,51,885	58,24,318(*b*)	1,16,468	13,811
State lands	14,88,561	14,26,889(*c*)	30,758	32,924	16,02,784	15,27,658(*d*)	31,137	45,077
Miscellaneous ...	12,54,915	12,05,102(*e*)	12,182	37,793	13,69,043	10,59,166(*f*)	2,14,352	95,683
Total ...	78,57,810	76,33,733(*g*)	1,37,000	93,160*	89,23,712	84,11,142(*h*)	3,61,957	1,54,571

* Revised figures.

(*a*) Includes Rs. 3,327 paid in excess.
(*b*) Includes Rs. 2,712 paid in excess.
(*c*) Includes Rs. 2,010 paid in excess.
(*d*) Includes Rs. 1,088 paid in excess.
(*e*) Includes Rs. 162 paid in excess.
(*f*) Includes Rs. 158 paid in excess.
(*g*) Includes Rs. 5,499 paid in excess.
(*h*) Includes Rs. 3,958 paid in excess.

STATEMENT NO. XVII.—*Showing the demand and collections on account of Thathameda-tax for the years 1897-98 and 1898-99.*

Division.	District.	1897-98.			1898-99.		
		Number of households assessed.	Amount of demand.	Amount of collection.	Number of households assessed.	Amount of demand.	Amount of collection.
1	2	3	4	5	6	7	8
			Rs.	Rs.		Rs.	Rs.
MINBU ...	Thayetmyo	11,609	1,13,260	1,12,521	12,207	1,18,846	1,18,152
	Pakôkku	66,284	6,08,714	6,04,493(*a*)	66,137	6,60,856	6,57,999(*b*)
	Minbu	42,715	4,25,434	4,18,989(*c*)	44,794	4,44,410	4,42,347
	Magwe	42,297	4,23,016	4,07,791	43,416	4,34,168	4,26,552
	Total ...	162,905	15,70,424	15,43,794(*d*)	166,554	16,58,280	16,45,050(*b*)
MANDALAY ...	Mandalay	29,192	2,58,201	2,55,677	30,430	3,04,148	3,02,098
	Bhamo	7,990	87,207	83,318	8,004	87,088	84,588
	Myitkyina	4,401*	52,309	50,275	4,662	53,861	51,622
	Katha	37,179	3,39,936	3,33,450	35,328	3,45,008	3,43,986
	Ruby Mines	6,622	66,084	61,032	6,951	69,584	68,817
	Total ...	85,384*	8,03,737	7,83,752	85,375	8,59,689	8,51,111
SAGAING ...	Shwebo	55,627	5,53,122	5,07,259(*e*)	56,096	5,56,266	4,83,460(*f*)
	Sagaing	51,315	5,12,534	5,09,796(*g*)	53,584	5,36,510	5,32,798(*h*)
	Lower Chindwin ...	51,458	5,14,633	5,11,178(*i*)	53,414	5,33,852	5,33,556(*j*)
	Upper Chindwin ...	26,991	2,48,671	2,47,519(*k*)	27,335	2,50,645	2,49,565
	Total ...	185,391	18,28,960	17,75,752(*l*)	190,429	18,77,273	17,99,379(*m*)
MEIKTILA ...	Kyauksè	27,787	2,00,019	1,99,569(*n*)	28,729	2,07,827	2,07,423(*o*)
	Meiktila	33,237	1,50,463	1,48,410	39,091	3,90,070	3,72,688
	Yamèthin	35,238	2,60,251	2,52,594(*p*)	36,315	3,56,982	3,50,606(*q*)
	Myingyan	55,784	3,00,480	2,97,871(*r*)	59,813	5,95,055	5,91,352(*s*)
	Total ...	152,046	9,11,213	8,98,444(*t*)	163,948	15,49,934	15,22,069(*u*)
	Railway Company's employès.	...	...	...	...	6,709	6,709
	GRAND TOTAL, UPPER BURMA.	585,726*	51,14,334	50,01,742(*x*)	606,306	59,51,885	58,24,318(*y*)

(*a*) Includes Rs. 88 paid in excess.
(*b*) Includes Rs. 2,065 paid in excess.
(*c*) Includes Rs. 1,736 paid in excess.
(*d*) Includes Rs. 1,824 paid in excess.
(*e*) Includes Rs. 847, paid in excess.
(*f*) Includes Rs. 148, paid in excess.
(*g*) Includes Rs. 38 paid in excess.
(*h*) Includes Rs. 171 paid in excess.
(*i*) Includes Rs. 24 paid in excess.
(*j*) Includes Rs. 12 paid in excess.
(*k*) Includes Rs. 218 paid in excess.
(*l*) Includes Rs. 1,127 paid in excess.
(*m*) Includes Rs. 331 paid in excess.
(*n*) Includes Rs. 29 paid in excess.
(*o*) Includes Rs. 45 paid in excess.
(*p*) Includes Rs. 336 paid in excess.
(*q*) Includes Rs. 268 paid in excess.
(*r*) Includes Rs. 11 paid in excess.
(*s*) Includes Rs. 3 paid in excess.
(*t*) Includes Rs. 376 paid in excess.
(*w*) Includes Rs. 316 paid in excess.
(*x*) Includes Rs. 3,327 paid in excess.
(*y*) Includes Rs. 2,712 paid in excess.

* Revised figures.

STATEMENT NO. XVIII.—*Agricultural advances for the years 1897-98 and 1898-99.*

Division.	District.	Amount advanced in 1897-98.	Amount advanced in 1898-99.
1	2	3	4
		Rs.	Rs.
MINBU ...	Thayetmyo	.....	.....
	Pakôkku	10,000	15,931
	Minbu	32,920	15,000
	Magwe	41,383	9,205
	Total ...	84,303	40,136
MANDALAY ...	Mandalay	24,950	7,175
	Bhamo	5,000	5,000
	Myitkyina	4,850	4,360
	Katha	12,500	16,750
	Ruby Mines	16,205	8,355
	Total ...	63,505	41,640
SAGAING ...	Shwebo	2,000	.....
	Sagaing	23,410	7,850
	Lower Chindwin	7,450	.....
	Upper Chindwin	11,100	23,070
	Total ...	43,960	30,920
MEIKTILA ...	Kyauksè	.....	.....
	Meiktila	52,925	.....
	Yamèthin	50,187	30,000
	Myingyan	74,075	40,660
	Total ...	1,77,187	70,660
	GRAND TOTAL ...	3,68,955	1,83,356

G. B. C. P. O.—No. 9843, B. S., 29-11-99—355.

Table of monthly Rainfall, (a) actual (blue), and (b) normal (red), as recorded at the four principal sea-port towns in Burma, namely,—Akyab, Rangoon, Bassein, and Moulmein, for the financial year 1898-99

Average of normal rainfall for the year.	Rainfall in inches	Akyab.												Rangoon.												Bassein.												Moulmein.												Rainfall in inches	Average of actual rainfall for the year.
		April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
	200																																																	200	
	190																																																	190	
Akyab ... 141·72	180																																																	180	Akyab ... 132·19
Rangoon ... 82·24	170																																																	170	Rangoon ... 70·73
	160																																																	160	
Bassein ... 89·94	150																																																	150	Bassein ... 85·19
Moulmein ... 146·87	140																																																	140	Moulmein ... 136·38
	130																																																	130	
	120																																																	120	
	110																																																	110	
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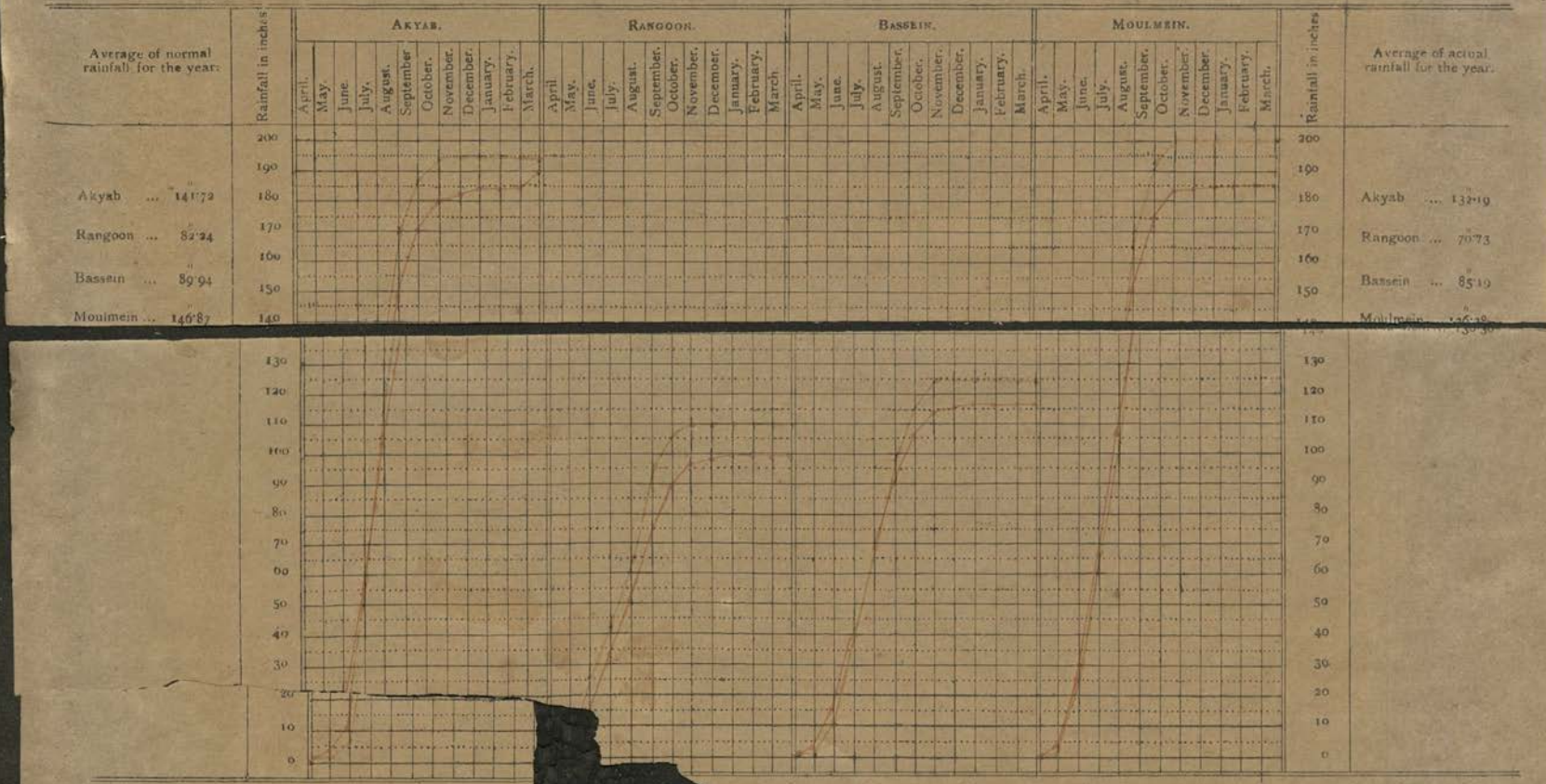
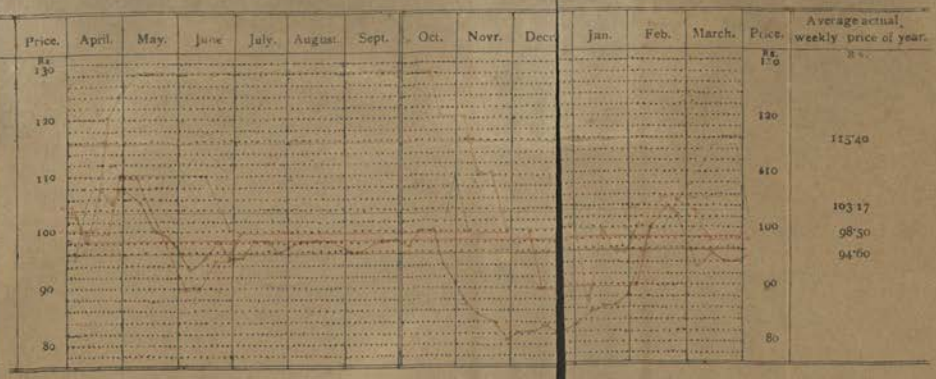
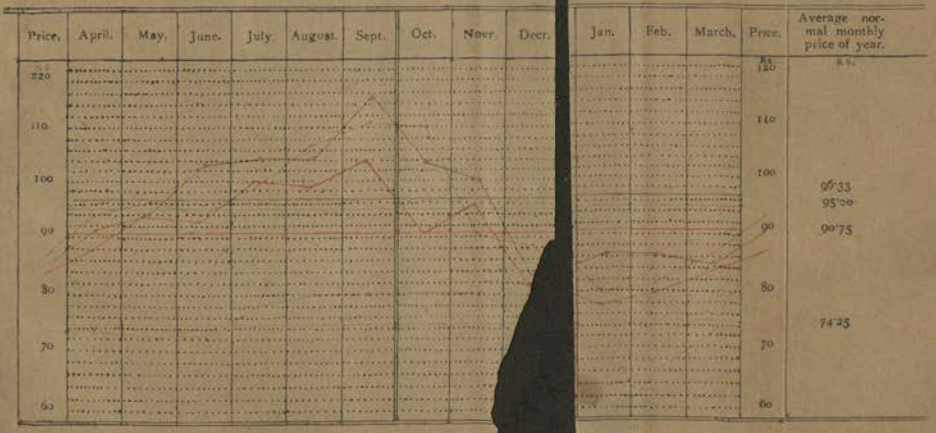


* The [illegible] tained by taking an average for the three preceding years.

WEEKLY actual price of paddy per 100 Rangoon merchants'* baskets at the four principal sea-port towns of Burma, namely, Akyab (yellow), Rangoon (blue), Bassein (red), and Moulmein (green), for the financial year 1898-99.

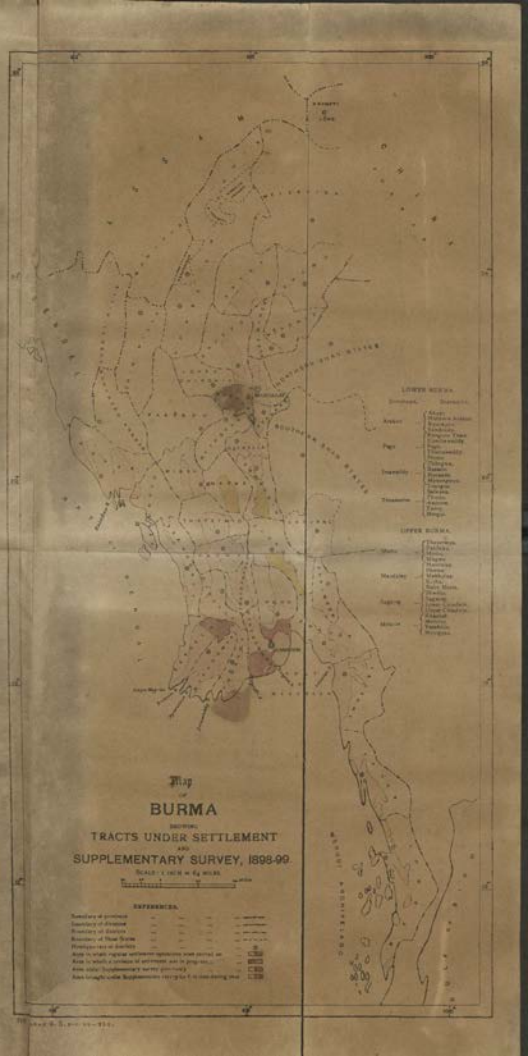


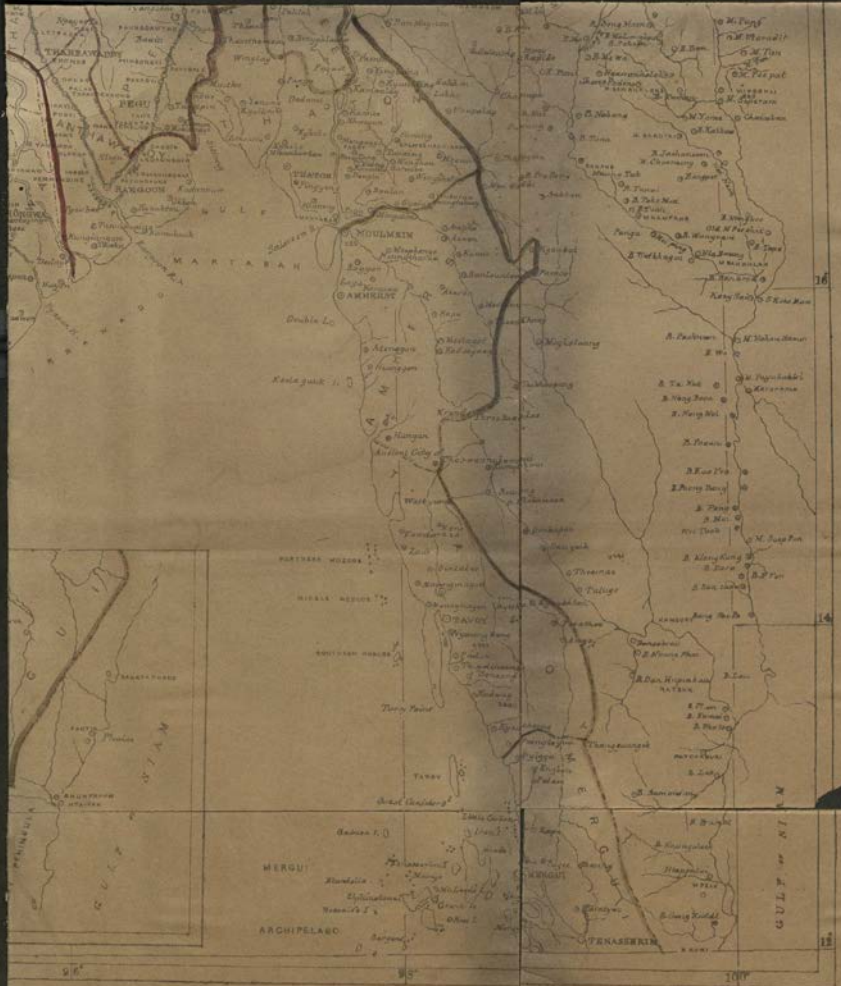
MONTHLY normal† price of paddy per 100 Rangoon merchants'* baskets at the four principal sea-port towns of Burma, namely, Akyab (yellow), Rangoon (blue), Bassein (red), and Moulmein (green), for the financial year 1898-99.



* The Rangoon merchants' basket is a basket of 9 gallons capacity, of wh[illegible]ht varies from 45 lbs. to 52 lbs. according to the quality and variety of the paddy. In Rangoon weight allowance is given for paddy, a[illegible] weight of a basket being 46 lbs., and the price quoted being the price of 100 baskets of 46 lbs. each. Outside Rangoon the prices q[illegible]ply the prices of 100 9-gallon baskets, and do not refer to any standard of weight.

† The "normal" price of paddy has been obtained by taking an average for a numbe[illegible] of years after rejecting the figures for years in which the prices were extraordinarily high or low.


Map
of
BURMA
SHOWING
TRACTS UNDER SETTLEMENT
AND
SUPPLEMENTARY SURVEY, 1898-99
REFERENCES.
LOWER BURMA.
UPPER BURMA.


PEGU
RANGOON
MARTABAN
GULF
MOULMEIN
AMHERST
SIAM
MERGUI
ARCHIPELAGO
TENASSERIM
GULF OF SIAM

Map
OF
BURMA
AND
ADJACENT COUNTRIES,
1898-99.

SCALE: 1 INCH = 32 MILES.

0 25 50 75 100 MILES

REFERENCES.

- Arakan Division ...
- Pegu Division ...
- Irrawaddy Division ...
- Tenasserim Division ...
- Mandalay Division ...
- Sagaing Division ...
- Minbu Division ...
- Meiktila Division ...
- N. & S. Shan States & Chin Hills ...
- Petty States ...
- Railways opened ...
- Railways under construction ...

BENGAL

MERGUI

TAVOY

MOULMEIN

SALWEEN

THATON

AMHERST

SITTANG

PEGU

RANGOON

HANTHAWADDY

CAPE NEGRAIS

BASSEIN

Preparis I.

Narcondam I.

Barren I.

ANDAMAN ISLANDS

NORTH ANDAMAN

Stewart Sound

MIDDLE ANDAMAN

SOUTH ANDAMAN

Interview I.

Outram I.

Henry Lawrence I.

Havelock I.

Ritchie's Archipelago

Diamond I.

Labyrinth I.

Viper I.

Victoria

Wandoor

Port Blair

Ross I.

Chatham

Aberdeen

Minto

Mount Harriet

Haddo

Corbyn's Cove

Phoenix Bay

Navy Bay

Ward's Hill

Sir Hugh Rose Mt.

Mount Diavolo

Mount Manzoni

Mount Campbell

Mount Foley

Mount Koyob

Mount Augusta

Mount Lewis

Mount Thuillier

Mount Saddle

Mount Harcourt

Mount Kwangyi

Mount Kyaikthanlan

Mount Kyaikthanlan

Mount Kyaikthanlan

ASSAM
CHINA
BENGAL
BAY OF BENGAL
HKAMTI & LONG
NORTHERN SHAN STATES
SOUTHERN SHAN STATES
LOWER BURMA.
UPPER BURMA.
GULF OF MARTABAN
SIAM
GULF OF SIAM
MERGUI ARCHIPELAGO
BURMA
RAINFALL AND TEMPERATURE.
1896-99.
REFERENCES.

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR 1900-1901.

RANGOON:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA.

1901.

[Price,—Re. 1-0-0 = 1s. 6d.]

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RESOLUTION

ON THE

REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR 1900-1901.

Extract from the Proceedings of the Lieutenant-Governor of Burma in the Revenue Department,—No. 1R.-1, dated the 4th December 1901.

READ—

The Report on the Revenue Administration of Burma for 1900-1901, submitted with letter No. 907-1R.—6, dated the 31st August 1901, from the Secretary to the Financial Commissioner.

The Report on the Department of Land Records and Agriculture for 1900-1901, submitted with letter No. 225-1R.—7, dated the 9th September 1901, from the Secretary to the Financial Commissioner.

The Report on the Civil Veterinary Department for 1900-1901, submitted with letter No. 342-1V.—7, dated the 11th July 1901, from the Secretary to the Financial Commissioner.

RESOLUTION.—The report has been shortened to 76 pages, including appendices, from 256 pages last year, which figure in its turn was distinctly below that of previous years. The report is not yet in its final form, but as it appears to contain all that is wanted, there will probably be no great variation from its present bulk in future.

Curtailment of report.

The report on the Department of Land Records and Agriculture is printed separately, but is dealt with in this review.

2. The total revenue demand continues to increase and will continue to do so for some years to come, as the original and revision settlements now in progress are completed. There is no reason to suppose that the rather large outstandings at the end of the year indicate any difficulty on the part of the people in meeting the demand.

General review.

The premature rains in February which destroyed a considerable portion of the Lower Burma paddy-crop were a regrettable incident in the agricultural year and spoilt what would otherwise have been an excellent harvest. Rats caused devastation in the Taungdwingyi subdivision of the Magwe district as last year: and it is understood that even floods do not check their multiplication. Steps will be taken to ascertain what has been found efficacious in exterminating similar plagues in the Colonies and elsewhere, and it is hoped that a remedy may be found.

3. Smallpox continues prevalent in certain districts of Upper Burma and is undoubtedly spread by the Burmese method of inoculation. In the year now reported on a Deputy Commissioner of Minbu fell a victim to this disease, while in the previous year the Commissioner was attacked: while many of the villages in the affected districts were decimated. As a test case brought against an inoculator at Magwe is reported to have failed, the Lieutenant-Governor proposes to consider after fuller inquiry whether legislation is not required to prevent the dangerous practice of inoculation.

Public health.

4. The year on the whole was healthy for cattle. His Honour notes with approval that headmen in Lower Burma are exact in their registration of cattle-deaths. The people generally appear to understand and appreciate the value of the segregation rules, but were

Health of cattle.

unfortunately found by the Superintendent, Civil Veterinary Department, indifferent to the prevention of disease by inoculation, or more probably too lazy to bring their cattle for treatment. Steps are, however, being taken to popularize preventive inoculation, and it is to be hoped that in time the Burmese cultivator will have the same regard for inoculation against rinderpest, as he unfortunately (in Upper Burma, at any rate) has for smallpox inoculation. The stock of plough-cattle shows a marked increase

Grazing-grounds.

5. The Commissioner, Pegu Division, will be asked to arrange for the reservation of large areas for grazing in Tharrawaddy, while the Commissioner, Irrawaddy Division, will be requested to take steps for increasing the reserved area in the Wakèma township of the Myaungmya district. As Settlement parties are at work in both these districts it is expected that the arrangements made for these additional and necessary reservations will be adequate and complete.

Area under cultivation.

6. The area under cultivation again shows a considerable increase and is still capable of wide expansion. The cause of this year's expansion is clearly stated by the Financial Commissioner in the report. The increase under the rice crop is particularly noticeable.

Prices.

7. The price of paddy showed a good deal of fluctuation during the year. The price of salt in Mergui, Bassein, and probably also in Akyab has been affected by the enhancement of duties on locally manufactured salt. Short supplies were also noticed in Shwebo.

Surveys.

8. The survey work done in the year is reviewed by the Financial Commissioner. The work of Survey of India party No. 7 lay mostly in Upper Burma, but some area was traversed in Sandoway. Revision survey by local parties was satisfactory in most districts, but failed in Myaungmya. The question of responsibility for this failure is under enquiry.

Settlements.

9. During the year regular original settlement operations were in progress in the Thayetmyo, Pegu, Magwe and Shwebo districts. The Myingyan summary settlement was completed and progress was made in Yamèthin. Revision settlements were carried on in Tharrawaddy, Prome and Henzada. The year also saw the introduction of original settlement or revised settlement rates in Hanthawaddy, Pegu, Toungoo, Bassein, Myaungmya, and Meiktila districts, while the direct system of assessment on non-State land was started in Mandalay and Kyauksè. The new rates produced large increases in the Lower Burma districts, while in Upper Burma, in consequence of favourable agricultural conditions, the new system of assessment brought in considerable enhancements. It is not, however, expected that taking one year with another in Upper Burma the new system will produce much more than the old.

Permanent survey marks.

10. In Mergui and possibly in Tavoy also, the chief cause for the non-protection of permanent survey marks is difficulty of communications, which rendered the supervision of superior officers imperfect; but His Honour the Lieutenant-Governor trusts that

District Officers will endeavour to rectify this serious state of affairs by renewed zeal and continual inspections. The Deputy Commissioner, Thayetmyo, will be asked to complete his headmen's reports for this year and to ensure that they shall not again be defective in the future.

Cost of supplementary survey.

11. The cost of supplementary survey in Lower Burma, though rising, is still moderate. In Upper Burma it threatens to become prohibitive and the possibility of simplifying the operations and thereby reducing the cost is again under consideration. Steps will be taken for the better accommodation of supplementary survey records in those places where accommodation is reported (section 26 of report) to be defective.

Inspections.

12. The fact of the census falling in the middle of the field season fully accounts for a falling off in inspections of supplementary survey work by District Officers. An improvement is looked for in this direction next year.

Experimental cultivation.

13. The report on the working of the Department of Land Records and Agriculture shows that progress is being made with experimental cultivation. The appendices which contain the reports of individual officers are interesting though, perhaps, a little lengthy.

Much credit is due to Mr. Hildebrand for the great interest which he has displayed in pushing the cultivation of wheat and potatoes in the Southern Shan States during the last ten years. Sir Frederic Fryer also desires to express his appreciation of the efforts made by the other officers who have taken part in advancing the introduction of new staples and the improvement of cultivation.

Land revenue, capitation-tax and *thathameda* collections.

14. The Lieutenant-Governor regrets to observe the remissness of certain Township Officers in the Akyab and Kyaukpyu districts in getting in their revenue, a remissness which resulted in large outstandings at the end of the year. Such neglect cannot be justified, though it may be in some measure palliated by the extra work which the census operations entailed. In Hanthawaddy and Bassein the February rains seem to be responsible for a good deal of the outstandings. The people were probably also a little unwilling to pay the enhanced assessments under the new settlements. As a whole, however, the promptitude in collection of revenue has been commendable. His Honour concurs generally with the remarks of the Officiating Financial Commissioner with regard to outstandings in the other districts mentioned by him. It is satisfactory to note that capitation-tax was more easily collected than in past years. Reduction of *thathameda* has been effected in several districts concurrently with the introduction of direct assessments on non-State land. Considering the novelty of the system it is early yet to comment on its working, but it promises well. Substantial relief is being given to the poorer classes and to those who are assessed to land revenue.

Water-rate and the irrigation system.

15. The special attention of the Deputy Commissioner, Shwebo, is required to the remarks of the Commissioner, Sagaing Division, in paragraph 37 of the report with regard to the unfortunate zeal which has in some instances been

displayed in the assessment of the water-rate. The Financial Commissioner's remarks on irrigation on page 30 of the report are interesting, but call for no special orders.

Fishery revenue.

16. The Lieutenant-Governor agrees that there is no fault to be found with the financial results of the adoption of Captain Maxwell's principles. The Financial Commissioner's report on the result of the experimental issue of net licenses through *thugyis* in Mergui is awaited.

Remuneration of *thugyis*.

17. The Lieutenant-Governor calls the attention of District Officers to the Financial Commissioner's remarks about the prompt payment of commission to village headmen which are made in paragraph 41 of the report.

Land grants.

18. The decrease in the area of land granted is not entirely unsatisfactory in so far as it indicates increased care in survey of *pottas* and scrutiny of applicants. Land is still being taken up in the province at a satisfactory rate of progress. In districts where the areas applied for are very extensive special officers and establishments have been deputed for pushing through the work of land allotment.

Land acquisition.

19. In his remarks upon the acquisition of land for the Labègyin village-site the Financial Commissioner has apparently overlooked the fact that each land acquisition case receives the separate consideration and orders of the Local Government. In the particular case cited re-imbursement was actually proposed by the Commissioner and sanctioned by Government, but where villagers are able and willing to pay for their village-sites, there seems no good reason why they should not bear the cost of acquisition, even in cases where "it is customary for Government to provide village-sites," and such a procedure is frequently sanctioned by Government.

Agricultural advances.

20. The Lieutenant-Governor agrees generally with Mr. Norton's remarks regarding agricultural advances. The Deputy Commissioner, Myingyan, should have given his superiors credit for attending to their part in the administration and have confined his own attention to the requirements of the district for which he was responsible. The Lieutenant-Governor considers that the fact that Magwe, Sagaing, and Lower Chindwin took no advances is not creditable to the District Officers. The policy of Government in this matter has been inculcated with sufficient frequency. The readiness of the people in other districts to accept these advances shows a confidence on their part in the good-will of their officers and of the Government which reflects credit upon the District Officers.

Revenue business and inspections.

21. The Lieutenant-Governor concurs with the Officiating Financial Commissioner as to the value and importance of frequent inspections and of simplification of office routine.

He is indebted to Mr. Norton for frequent and effective inspections.

By order of the Lieutenant-Governor of Burma,

H. M. S. MATHEWS,
Revenue Secretary.

REPORT.

ON THE

REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR 1900-01.

THE office of Financial Commissioner, Burma, was held during the year 1900-01 by the marginally noted officers. The present report has been prepared under the direction of the Officiating Financial Commissioner.

(1) The Hon'ble Mr. Smeaton, C.S.I., from 30th April to 3rd November 1900.
(2) The Hon'ble Mr. Norton, C.S.I., from 1st to 30th April 1900 and from 3rd November to end of year, *Officiating*.

Curtailment of report.

2. The general orders regarding the curtailment of reports, contained in Home Department Resolution No. 987-1013, dated the 26th February 1901, of the Government of India, were received too late to admit of the issue of revised instructions for the preparation of the district reports and their connected statements, which were therefore received in the same form as in previous years. Moreover, it appeared desirable to await an expected further communication from the Government of India, containing specific suggestions or orders regarding the future form of the Revenue Administration Report of this province such as have been received in the case of other reports. The general principles laid down by the Government of India have, however, been followed, so far as possible, in the preparation of the present report. Lower and Upper Burma, which hitherto have been treated separately, both in the text of the report and in the appendices, have this year been dealt with as a whole. In the report for 1899-1900 the Lower Burma statements (44 in number) covered 100 pages of print, while the 19 Upper Burma statements occupied 26 pages: The omission of columns containing detailed figures for the previous year and of unimportant statements (*e.g.*, Statements No. III, Cattle Markets, and No. VIII, Revenue Officers employed) and of statements which are printed in the General Administration Report and are therefore unnecessary in this report (*e.g.*, No. XXIII, Incidence of the Land Revenue), the substitution of one amalgamated statement where formerly there were two (*e.g.*, Nos. XXI and XXII of the report for 1899-1900 now shown together as No. X), and the omission of unnecessary columns from other statements (*e.g.*, from Statement No. XXXIII, Parts I and II (four pages) now represented by Statement XIX (one page) have contributed to the reduction of this large total by more than two-thirds. Detailed explanation of the various changes appears unnecessary, in view of the fact that they must all be reconsidered on receipt of the specific orders expected from the Government of India. The present report and its appendices do not represent Mr. Norton's final proposals for their curtailment. Several statements require further recasting in order to facilitate their direct preparation from the registers kept up in District offices, while other statements could not be compiled in this office in the forms originally approved by the Financial Commissioner from the statistics exhibited in the district reports, and it was found necessary to retain the old forms unmodified. As in previous years, the report falls into two parts, the first of which concerns the work of the Director of Land Records and Agriculture.

Page 57.

Page 66.

Receipt of district reports.

3. The submission of district reports was marked by greater punctuality than in 1899-1900, despite the prolongation of the field season for supplementary survey operations to the 15th May and the consequent postponement of the compilation of the necessary

statistics regarding land revenue. The reports from the Minbu division were the earliest to arrive; those from Tenasserim came last and that from the Amherst district was a whole month late.

4. The total revenue demand under the heads of revenue dealt with in this report * was Rs. 3,21,64,037, or an increase of about $6\frac{1}{2}$ per cent. over the grand total of 1899-1900, thus again breaking the record for the province. Remissions were less by Rs. 83,000, but the outstanding balance at the close of the year (Rs. 5,08,186) was considerably more.

* *Land-revenue.*
Capitation-tax.
Thathameda.
Land-rate.
Water-rate.
Fishery-revenue.
Miscellaneous land revenue.

PART I.

SECTION I—AGRICULTURE.

Rainfall and harvest.

Rainfall and harvest.

5. The monsoon broke a little later and the fall of rain in May was lighter than usual. In June rain fell heavily; in Bassein it interfered with ploughing on the lowlying farms, and caused floods in two townships in Tavoy. Except in the Arakan division, the monsoon rain was generally timely, abundant, and well distributed. In Prome and Tharrawaddy, where a succession of bad seasons had occurred, the rainfall was abundant and large areas that were fallow in previous years came again under the plough. The monsoon ceased about the 20th September. In parts of Hanthawaddy, Myaungmya, Bassein and Tavoy the later rains were scanty and the crop somewhat light. In the Arakan division rain was untimely, less than usual in quantity, and badly distributed in the months of September and October and the crop was estimated at 13 annas. The Irrawaddy river reached a comparatively low level during the monsoon, and in Henzada the hill streams brought less flood than usual. In the delta districts and in Henzada many lowlying lands, frequently inundated and unworkable in years of high flood, came under cultivation. Generally throughout Lower Burma the paddy crop promised at the beginning to be the heaviest on record. In Prome and Tharrawaddy it was estimated at 18 annas and in Thôngwa at 17 annas. In Thayetmyo the harvest was excellent. An unfortunate and disastrous rain-storm, lasting from two to three days, burst over the greater part of Lower Burma in the middle of February. In the more northern districts (Henzada, Prome, Tharrawaddy, Pantanaw township, Myaungmya and in the Danubyu township Thôngwa), the crop had been harvested and the damage done was comparatively slight. No damage was done in the Arakan division or, with the exception of Toungoo, in the Tenasserim division. In the remaining districts the crop destroyed was variously estimated at from 5 to 6 per cent. of the total and in small areas as much as 50 per cent. was entirely ruined. In Myaungmya 5 per cent. was rendered useless, 10 per cent. sold at greatly reduced prices, and 10 per cent was slightly damaged. In Hanthawaddy one-third of the total crop was damaged, and that totally destroyed was at least one-tenth. Grain in transit was damaged on the surface, cleaned grain lying on the threshing floor was affected to a depth of some inches, and the uncleaned grain ready for threshing suffered most severely. Some of it was rendered too brittle for milling, and the rest was considerably discoloured.

In Upper Burma the rainfall was less local than usual in character. In the four northern districts of the Mandalay division and in the north of the Upper Chindwin the monsoon was late, the early rain in July, heavy and followed by long breaks, seriously damaging the crops, while the total rainfall was considerably below normal. In Mandalay district and in the eastern portion of Sagaing township and in Shwebo district the rainfall was scanty and badly distributed towards the end of the year. In the rest of the dry zone the early rains and the rains up to the end of September were more than usually abundant. Throughout Upper Burma the rainfall at the end of the year was very light, and the later crops suffered in consequence. In Kyauksè and Meiktila the heavy rainfall in February is said to have damaged the paddy and millet lying on the threshing floor.

In the northern districts the fisheries were considerably affected by the want of rain. In Bhamo, owing to early floods and subsequent drought, the crop was estimated at one-third below the average; in Myitkyina for the same reasons the crop was only a 10 to 11 anna one. In Katha ploughing was retarded for want of rain, and the later planted crops and crops on high lands partially failed, especially in the Tigyaing township, for want of rain. In Tagaung subdivision of the Ruby Mines the failure of the later rains caused slight damage, but in Mogôk the small harvest was above the average. In the Upper Chindwin the crops in the Homalin and Uyu townships were exceptionally poor, and it was said that two such years in succession would result in distress. In the Kalé valley an un-

precedented rise of the Nèyin-seya *chaung* in September destroyed all the crops in the neighbourhood of its banks. In the Mandalay district luckily the middle rains were fair. In Madaya and Maymyo the crop was fair but in Amarapura the *kaukgyi* harvest was very poor.

In Sagaing damage to the extent of one-fifth of the crop on the high lands resulted from want of rain in the middle of the monsoon. In Shwebo the excellent rains that fell up to the end of August gave promise of an unprecedented crop, and cultivation was largely extended, but the failure of the later rains considerably reduced the output. The total crop, however, gave a large surplus available for export. In the Lower Chindwin the harvest, both early and late, is said to have been below normal owing to the uneven distribution of the rainfall.

In Central Burma the phenomenal abundance of the rainfall led to a large increase in the cultivated area, but did considerable damage to many irrigation works and also to the crops.

In Minbu the irrigation works were breached and along the Salin river the large area under sesamum was entirely ruined. In Pasôk township, Pakôkku, the *mayin* crop was seriously damaged by floods and in Seikpyu township also damage was done in parts. In Taungdwingyi subdivision, Magwe, the crops in lowlying lands rotted, and the paddy crops lying along the Yabè and Yin *chaungs* were destroyed by floods. In Meiktila and Myingyan the cotton crop suffered severely owing to the heavy rain and damage was caused by the escape of water from irrigation works. In Yamèthin floods caused damage in the Pyinmana subdivision, but the crop was a heavy one on the whole, and there was a brisk export trade. In Kyauksè district floods from the Zawgyi and the Panlaung rivers did much damage to the crops. Owing to the want of rain at the end of the year, the millet and paddy crops in both the Meiktila and Minbu divisions, and in Myingyan district the late sesamum, were lighter than was expected earlier in the season. On the whole, however, the harvests have been up to the average, or perhaps slightly above it. The food-supply is stated to have been amply sufficient. Insects and caterpillars damaged the "*ya*" upland and sugarcane crops in the Singaing township, Kyauksè, and in Magwe rats committed extensive ravages. In Minbu the island crops did fairly well; the gram crop was a poor one owing to the early fall of the Irrawaddy.

Public Health.

Public health.

6. In Lower Burma the past year was a healthy one: a small epidemic of cholera in Bassein and Kyaukpyu and a slight outbreak of small-pox in Thatôn and Kyaukpyu alone are reported.

In Upper Burma there were slight outbreaks of small-pox in most districts. In Yamèthin four villages suffered from small-pox, and a sharp outbreak, caused by arrivals from the Shan States, occurred in April, but has since died out. Small-pox also broke out in the neighbourhood of Mônywa, the headquarters of the Lower Chindwin district, mostly among children. The districts that suffered most were Minbu, Magwe, Myingyan and Pakôkku. The disease is said to have been introduced into Minbu by Madrasi coolies, and to have been spread both there and in Magwe by the Burmese custom of inoculation. In Minbu vaccination was not popular owing to the bad quality of the lymph supplied. A test case was brought against an inoculator in Magwe, but the conviction was not upheld by the Judicial Commissioner. In Minbu 343 deaths occurred, in Yenangyaung, Magwe, 250 deaths, and in Mingun, 120 deaths.

In Pakôkku 155 deaths occurred in the Pauk subdivision, and in Myingyan 141 riverine villages were affected and 406 deaths resulted. There were no serious epidemics of cholera during the year.

Cattle-disease and Cattle-markets.

Cattle Statement I, page 44.

7. Cattle-disease is dealt with at some length in the report on the Civil Veterinary Department. In Lower Burma the year was marked by the absence of disease of a widespread character and the stock of cattle has largely increased. There seems to be no

doubt that the figures given in Statement No. I of the total stock of cattle are under-estimated. The registration of cattle deaths, however, was very exactly carried out by the village headmen; the only mistakes made were usually in the "cause of death"; the outer foils of the registers were promptly collected and submitted, with one exception in the Amherst district, by the police patrol constables. In Upper Burma the rules for the registration of cattle deaths are not yet in force.

Segregation.

The rules for the segregation of cattle were strictly enforced throughout the province in each district. They are said to be generally well received by the people. In Akyab they appear to have been brought into operation too late to check the spread of disease. In Taungdwingyi subdivision, Magwe, the people are said to be aggrieved, if they are prevented from eating the flesh of cattle dead from disease. In Wundwin township, Meiktila, some *thugyis* were fined for neglecting to carry out the rules. In Myaungmya district specific areas are set apart near grazing-grounds for infected herds and in Maymyo subdivision, Mandalay, the villagers have constructed isolation sheds for the same purpose.

In Akyab 4,055 deaths from rinderpest and 2,501 from anthrax occurred during the year, a considerable increase over the mortality from the same causes last year. The rules for segregation were enforced when the disease was at its worst. Blanks caused by disease are quickly filled up by importation of cattle from Chittagong, and cultivation was not interfered with. In Kyaukpyu there was a general decrease in agricultural stock, except buffalo-cows. In Rangoon the arrangements for building the cattle-market have been completed and the supply of meat is expected to improve therefrom. In Hanthawaddy disease broke out amongst cattle in the proposed fuel reserves in Kadônbaw and Alangôn owing, it was alleged, to bad water in the hollows. In Tharrawaddy agricultural advances from Government and two good seasons have enabled the cultivators to increase their stock of cattle. Two outbreaks of disease were promptly dealt with.

Rinderpest broke out in a bad form in Kyangin township, Henzada, and anthrax was prevalent in Bassein, Myaungmya and Kanaung township, Henzada. Foot-and-mouth disease also occurred in Bassein and Myaungmya. The mortality from disease was almost twice as great as last year in the latter district. In Bassein there was a considerable increase in the stock of cattle and less disease, while Thôngwa was comparatively free from disease. The Tenasserim division was singularly free from disease throughout the year.

Veterinary Assistants.

Throughout the province the services of the Veterinary Assistants have been appreciated by the people and they have, with the exception of two in Tharrawaddy, one in Shwebo, and one in Myingyan, worked very well. One more Veterinary Assistant is said to be needed for the Pantanaw township, Myaungmya.

Cattle-markets.

In Thôngwa the Danubyu cattle-market was closed, as it was expensive; and in Bassein the four cattle-markets are said not to be popular. Although the receipts at Kwingauk, Henzada, in the centre of a cattle breeding tract show an increase the market does not appear to attract dealers.

The cattle-markets at Kawkareik and Toungoo, and the markets in Thatôn show slightly increased receipts.

In Upper Burma the stock of cattle is not accurately known; but, with the exception of the Upper Chindwin, is sufficient for the agricultural needs of each district and also for export to Lower Burma. Curiously enough it is reported that in the Thazi subdivision, Meiktila, the supply of plough-cattle was insufficient to meet the demand created by the large extension of cultivation consequent on a favourable monsoon. Fodder and water generally appear to have been sufficient. In Kyauksè alone it is reported that the supply of water ran somewhat short in parts owing to the re-modelling of so many irrigation works.

Rinderpest was imported by caravans into Myitkyina and Mandalay, but prompt measures in both instances stamped the disease out at its commencement. In Katha anthrax and foot-and-mouth disease were prevalent in a sporadic form throughout the district and in the west of Indaw and Mawlu townships wild pig,

sambhar, *saing* and bear also were infected with anthrax and died in large numbers. Their carcases were invariably found near streams. In Sagaing district rinderpest caused 3,843 deaths among cattle and was prevalent throughout the district; in the rest of the Sagaing division no severe outbreaks occurred. With the exception of Magwe district, where rinderpest and anthrax caused over 1,000 deaths, the Minbu division was comparatively free from disease. In Myingyan over 1,000 died of disease, principally foot-and-mouth and rinderpest. In Kyauksè anthrax was brought in by herds from other districts coming to graze during the hot weather, and 584 deaths resulted. In Meiktila and Yamèthin there was little or no disease.

Grazing-grounds.

Grazing-grounds.

8. In Akyab 11 grazing-grounds with an area of 2,138·78 acres, in Kyaukpyu 920·61 acres, in Sandoway nine grounds with an area of 216·77 acres were reserved during the year. In Akyab 204 acres were excluded from the area hitherto reserved, and of them 122 acres were thrown open to cultivation; in Sandoway an area of 19·86 acres within the Municipality was excluded as a site for the civil station. In Akyab 10 cases of encroachment resulted in nine convictions.

In Hanthawaddy six grounds measuring 937 acres, in Pegu 15·62 acres of land relinquished, in Tharrawaddy four grounds containing 32·68 acres and in Prome 33·38 acres were reserved for grazing. Two acres belonging to a monastery were excluded in Tharrawaddy.

In Hanthawaddy 34 encroachments, in Pegu 37 and in Tharrawaddy 78 were detected during the year, and the offenders convicted in most cases. The fines were inadequate in Tharrawaddy, while in Pegu the Deputy Commissioner has pointed out that the crops can be confiscated, if grown on a reserved grazing-ground, under the provisions of section 517, Criminal Procedure Code. The grazing area reserved is said to be still too small in Tharrawaddy. In that district parts of six grazing-grounds were leased out for a year in order to clear the jungle.

In Thôngwa 114 acres in two plots, in Bassein 2,853 acres in 34 plots, in Myaungmya 2,581 acres in 10 plots, and in Henzada 1,914 acres in 19 plots were reserved for grazing purposes during the year. In Thôngwa orders have been issued for the reservation of 15,000 to 20,000 acres in the neighbourhood of the rapidly extending cultivation in the Bogalé township. In Myaungmya, with the exception of the Wakèma township, the grazing area reserved is said to be sufficient. In Bassein and Henzada good attention has been paid to the grazing-ground question. In Bassein 45 acres, in Myaungmya 24 acres and in Henzada 80 acres were excluded from the grazing area, the last area on the recommendation of the Settlement Officer. In Myaungmya 30 cases of encroachment were detected, and in Bassein and Henzada encroachments were jealously guarded against and wilful offenders punished. In Henzada the Deputy Commissioner has, with the assistance of the Settlement Officer, improved the state of the grazing-grounds.

In Toungoo out of the area recommended by the Settlement Officer 1,501·54 acres, in Thatôn 24·47 acres in two plots, in Amherst 443 acres and in Mergui 1,140·23 acres were reserved for grazing purposes during the year. In Tavoy the areas formerly reserved were found to be incorrect, and revised allotments are to be made. Several encroachments took place in Thatôn, mainly by people who had lost their farms by the erosion of the bank of the Sittang. One encroachment in Tavoy and 20 in Amherst were detected and the offenders prosecuted and convicted.

The demarcation of the grazing-grounds has been attended to in all districts of Lower Burma and is reported good. It requires more attention in the Tapun township, Tharrawaddy district.

Increases and decreases in the cropped area and in the area left fallow—(Lower Burma only).

Statement I, page 44.

9. The uncultivated area not yet brought under the plough in lands under grants with the term of exemption unexpired, is included in the culturable waste, so the area under occupation is not separately shown in the statement.

The area under crop in Lower Burma in the year 1900-01 was 7,165,804 acres as against 6,857,898 acres in the previous year, an increase of 307,906 acres or 4·3 per cent. The increase is most marked in the following districts: Hanthawaddy (50,000), Toungoo (43,000), Thôngwa (39,000), Pegu (26,000), Myaungmya (25,000), Tharrawaddy (nearly 25,000), Henzada and Bassein (nearly 20,000 each). Increases of over 10,000 acres have also taken place in Prome, Thatôn, Akyab and Amherst. Three districts only show a slight decrease: Sandoway, owing to a statistical error last year due to the inclusion in the figures under paddy cultivation of 1,537 acres of land already shown under fallows, the correct figures showing an increase of 283 acres; Tavoy, where the decrease of 888 acres is due to alluvial deposits in the Tavoy river diverting salt water into cultivated lands in the Thayetchaung township, and driving cultivators to either relinquish their lands or to leave them fallow, and Rangoon Town. In Toungoo part of the increase in the cropped area and all the large increase in fallow are due to more correct information furnished by the introduction of supplementary survey after settlement. In Myaungmya, Henzada and Thatôn part of the increase is said to be due to local surveys and to revision surveys. The Sittang river is still washing away much of the cultivated area in the Kyaikto and Bilin townships of the Thatôn district, but the farmers have brought a very large area of the Shwehlè and Sittang circles, formerly liable to floods, under cultivation or have crossed over to Pegu, where the compensating action of the river is throwing up large accretions available for cultivation, and is drawing natives of India and Upper Burmans, together with the Thatôn farmers, to settle and take up land. Waste lands of great fertility in the south of the Thôngwa and Myaungmya districts are also much sought after by cultivators and speculators alike.

The general causes of the increase may be summed up in a good rainfall, absence of floods, absence of widespread cattle-disease, absence of pestilence and disease, and the stimulus of a good paddy market and of previous good seasons. The last cause is responsible for the increase in the cropped area in Akyab where the rainfall was short and unseasonable, the first operated more in the Prome and Tharrawaddy districts and accounts for the decrease in fallow there. The second cause, absence of flood, enabled cultivation to be extended and land otherwise fallow to be worked, in the districts of Hanthawaddy, Henzada, Tharrawaddy and Thôngwa. Only four districts show an increase in the fallow area—Toungoo and Tavoy already referred to, and Mergui and Pegu, in the first probably owing to floods and in Pegu to the extension of survey operations.

The total area fallow is reckoned as 376,862 acres, a decrease of 37,719 acres as compared with the fallow of last year.

10. In Lower Burma the importance of the rice crop and of a good market may be realized by the increase during the year of 300,023 acres under that crop. The total area under rice is now 6,577,701 acres or nearly 92 per cent. of the total cropped area.

Variations in the area under each kind of crop, Statement I, page 44.

In the classification of areas under the other kinds of crops, the corrections made by the supplementary survey in the Toungoo district have caused a large decrease in "other food grains," and increases under til-seed, sugarcane, and other heads. The increase in til-seed is ascribed in Tharrawaddy to the favourable season, in Henzada to the later rains being insufficient for the usual crop, paddy, and in Myaungmya to high prices in the Wakèma market. Mustard appears as a new crop in Akyab and indigo in Kyaukpyu. The decrease under "Condiments and spices" is due to the fact that 429 acres under "Onions" in the Kyaukpyu district are now shown under "Orchards and garden produce." In Tavoy the decrease in the area under "sunn hemp" shown under "18,—Others," is put down to a fall in prices. The area under sugarcane shows an increase in Akyab, Kyaukpyu, Toungoo and Thatôn. In the last district this is probably due to the correct method of assessment being introduced for the first time. In Sandoway and Myaungmya the are a under sugarcane decreased. In Akyab the area under *dhani* cleared as "Orchards and gardens" has decreased, and has partly been converted into paddy. In Prome, Tharrawaddy and Henzada the increase under tobacco is due to a favourable season and to more correct registration. In Thôngwa there

is a steady demand for cheroots, at Yandoon and Danubyu, and the area under tobacco is likely to increase. In Amherst the area under bamboos was classed as "Miscellaneous non-food crops" instead of as "Orchard and garden produce" as last year.

Prices.

Unhusked rice at export towns.

11. (i) In Rangoon with short supplies and keen competition the price of paddy during April 1900 reached Rs. 97 and remained practically unchanged during the following month, rising in June to as much as Rs. 110, at which rate supplies improved and kept so throughout July and August with an average rate of Rs. 108 falling in September to Rs. 98 with moderate supplies and again rising steadily in October till it reached Rs. 116. In November there was a perceptible decline in both supplies and prices, the mills having closed business for the year.

In December small supplies of new grain found ready buyers at Rs. 88 to Rs. 90 amongst native shippers principally and in January with increased supplies, the market was somewhat unsettled, while, owing to unseasonable rain, supplies were held back in February and prices thus became more unsettled, though somewhat easier from Rs. 83 to Rs. 88. With increased supplies in March, prices continued easy, averaging Rs. 80. For superior quality somewhat higher rates prevailed.

The price of paddy at Akyab opened in December at Rs. 83 and continued steady till the last week in February when it rose to Rs. 95 and gradually fell to Rs. 91 at the end of March.

In Bassein the remainder of the old crop was marketed principally before the end of May at prices ranging from Rs. 85 to Rs. 103, and there was no business after August. The general quality of this year's crop was inferior, owing to lighter grain and grain damaged by rain in February. Prices varied from Rs. 85 to Rs. 87. Higher prices diverted much of the crop to Rangoon.

Price of other articles, Statement II.

(ii) The price of rice rose in Akyab, in sympathy with that of paddy, as compared with last year, and was higher in Henzada and Tavoy. In Myaungmya and Mergui the price declined. In Amherst the competition of mill-owners and the increase of rice-mills forced the price of rice down. The higher price of ghee in the Arakan division, Tharrawaddy and Tavoy was due to short supplies. The price of sugar (jaggery) was higher in Moulmein, owing to the large demand from the Phœnix Excise Distillery, but fell, with larger stocks, in Akyab, Sandoway and Tavoy. The price of salt declined in Akyab owing to a diminished demand for salting fish. In Mergui the price was higher and also in Bassein where both the local supplies, owing to the enhanced duties and the supplies of foreign salt, were inadequate. In Sandoway the price of fish rose as the Chinese carpenters, unable to get pork, took to fish as an article of food.

The price of "til-seed" rose in Prome owing to heavy rain causing a short crop. The price of firewood rose slightly in Bassein owing to the reservation of areas for fuel-supply and in Tavoy owing to the care taken in collection of the duty. The price of bullocks fell in Bassein owing to an increase of stock.

In Upper Burma harvest prices are dealt with, and are not always accurately reported. In Katha and Kyauksè complaints about the want of godown accommodation and rolling-stock at the stations belonging to the Burma Railways Company are again repeated. The Deputy Commissioner, Katha, recommends the construction of a light feeder line to Pinlèbu.

In Mandalay the fall in the prices of wheat, cotton and salt are said to be due to market fluctuations, and the rise in the price of other food grains is due to merchants holding up large stocks in expectation of a profit. In Minbu the price of wheat fell owing to the inferior quality of the grain due to an attack of red rust in the Salin subdivision. In the Lower Chindwin the price of wheat also fell. The price of rice rose in Magwe, Thayetmyo, Yamèthin, Kyauksè and Bhamo and declined in the Lower and Upper Chindwin, Myingyan, Meiktila and Katha, in the last three due to good harvest in the dry zone, and in the first two it is said to be due to the inferior quality of the Upper Chindwin rice. The

price of millet and other food grains declined in Meiktila and Myingyan with a cessation of the abnormal demand for them last year for exportation to India. In Yamèthin, however, the prices rose, as also in Kyauksè, while the price of beans rose in Sagaing. Exporters to India were probably, therefore, seeking a wider field. The price of gram rose in Minbu and Meiktila with a large demand and short supplies. The price of salt in Shwebo rose owing to short supplies due to people turning to cultivation with a good rainfall. It also rose in Myitkyina and probably in Bhamo owing to an increase in freight charges on the railway. Owing to the damage done by heavy rains, the price of oil-seeds rose in Minbu, Magwe, Kyauksè and Shwebo, and owing to demands for export, in Yamèthin; in Bhamo the price fell. In Meiktila the price of cotton fell owing to a slack demand and because the bales were damaged by heavy rain.

SECTION II.

SURVEYS AND SETTLEMENTS.

Demarcation preliminary to survey.

12. In Sandoway 77 *kwins* measuring 53 square miles and in Kyaukpyu 154 *kwins* measuring 175 square miles were demarcated, prior to survey by No. 7 Party of the Survey of India, by a special Officer between the 29th September 1900 and the 31st May 1901. The Officer in charge of No. 7 Party stated that the demarcation was very good and the maps clear.

In the Lower Chindwin district the demarcation work was finished by June 1900. The Survey Officer reports that the work done was fair, but some difficulty was experienced in the hills away from villages.

In Pakôkku, between September 1900 and 30th June 1901, 399 square miles in the Yesagyo township and 65 square miles in the Pakôkku township were demarcated. Disputes as to village boundaries, were settled by the District Officers. The Officer in charge of No. 7 Party estimates that 700 square miles will be traversed during the next field season in Pakôkku district, and steps are being taken to have the remaining area in Pakôkku township demarcated by December.

Surveys by the Survey of India Department.

13. A traverse detachment of No. 7 Party completed 105 square miles in the Sandoway district at an approximate cost of Rs. 35,717. The work was difficult as the areas for survey were scattered and the country difficult of access. The maps and records of the revision survey of Bawni circle were completed at a cost of Rs. 481 and the printing of the Rangoon Town Lands maps at a cost of Rs. 6,165.

In the Lower Chindwin district 340 *kwins* containing 650 square miles were traversed in advance of cadastral survey at a cost of Rs. 21,905, and 502 *kwins* containing 800 square miles were cadastrally surveyed at a cost of Rs. 53,264. A survey of the Mandalay Cantonments was completed at a cost of Rs. 568.

Revision surveys.

14. In Akyab a special staff of two Inspectors, two sub-surveyors, and 20 field surveyors and chainmen revised the survey of two entire *kwins* and of parts of others (in all an area of 39,421 acres) at a cost of Rs. 15,003, while the local staff managed 1,472 acres. In four *kwins* owing to annual floods the survey was by holding boundaries. The work was scattered throughout the district, and continued very slowly at first, but, after the Assistant Director's inspection, proceeded faster, and at the end of the season all the area requiring re-survey was said, with the exception of 1 square mile, to have been completed.

In Prome and Tharrawaddy districts, where revision settlement parties are working, it was found that the area for revision survey was under-estimated, and the special staffs were strengthened. In Tharrawaddy two Inspectors, two sub-surveyors, 20 field-surveyors and 106 menials revised the survey of 188 square miles with 101,106 acres of cultivation at a cost of Rs. 15,344. In Prome two Inspectors, one sub-surveyor, 21 field-surveyors, with menials, revised the survey of 144 square miles, of which 64,210 acres were cultivated, at a cost of Rs. 16,810. In Prome the work was very intricate, the number of fields surveyed being 157,925,

and Mr. Baker, the Superintendent of Land Records, deserves credit for its successful completion.

In Myaungmya a total area of 143 square miles with 53,811 acres of cultivation was resurveyed at a cost of Rs. 15,429. Fifty-nine square miles were traversed, and 13 large *kwins* subdivided into 37 units. The Land Records staff revised the survey of 9,064 acres. The whole area for resurvey in the surveyed tract settled some years ago and part of the area, as yet unsettled, but to be settled next year, were completed. The rest is to be completed next season.

The staff was weak up to the end of February, but after that was strengthened to four Inspectors, three sub-surveyors, 27 field-surveyors, one computor and 143 menials. There was a difficulty in procuring menials, and the area estimated was not completed. Mr. Purchase, the Superintendent of Land Records, worked very hard.

In Thôngwa 122 square miles with 50,246 acres under cultivation, chiefly in the Kyôntôn tract, surveyed by the Lower Burma field-to-field party in 1892-93, and partly in the Pyindayè tract, where a local agency party did a holding survey in 1893—1895, were resurveyed by a staff of two Inspectors, two sub-surveyors, 15 field-surveyors, two draughtsmen and computors with menials at a cost of Rs. 12,738. The Land Records staff revised the survey of 2,560 acres. Mr. Hardinge, the Superintendent of Land Records, who has a charge too extensive for one man to look after, did his best to supervise, but the actual outturn of work fell short of what was expected. The revision of survey will be continued next year, and, if a qualified probationer or a Superintendent can be spared to conduct the work in Thôngwa and Myaungmya, the survey should be completed.

In the Ngaputaw township, Bassein, owing to the excellent arrangements made by Mr. Beechey, and to his close supervision of the work, a staff of six Inspectors and 20 surveyors, all part of the District Land Records staff, completed the resurvey of 35 square miles with 13,024 acres of cultivation, without extra cost to Government.

The field work in the above districts was closely inspected by Mr. Clancey, Assistant Director, and with the exception of one *kwin* in Tharrawaddy where the work was below the average and of the waste of time devoted to the re-survey of jungle blocks in Myaungmya, was found to be good and of a professional standard.

At the request of the Settlement Officer, a small additional staff was engaged at the end of the year in Thayetmyo to survey small strips adjoining the surveyed area, and to revise the survey of one or two villages. In Kyaukpyu three *kwins* were resurveyed by the local staff. In Mandalay 11 garden *kwins* in Madaya were resurveyed on the 32-inch scale.

The area still requiring resurvey is reported to be 2,884 square miles, of which 163 square miles lie in the Kyauksè, Sagaing and Mandalay districts. In Thôngwa 1,600 square miles, in Myaungmya 379 square miles, in Pegu 437 square miles and in Hanthawaddy 163 square miles are said to need resurvey. In Bassein the resurvey of 53 square miles in Mobya North circle is said to have been badly done and to require revision.

Special Surveys.

15. In Thatôn and Myaungmya districts the recess work, *i.e.*, the mapping and calculation of the area surveyed in the previous year, was completed. In Thatôn the 1-inch reductions have still to be made. In Myaungmya about 68 square miles remain to be resurveyed after the inclusion of the revision survey. The Assistant Director on inspection considered the work in each district satisfactory.

In Toungoo, on the recommendation of the Settlement Officer, an area of 7 square miles containing an occupied area of 2,006 acres known as Shazibo *kwin*, omitted from the original survey, was traversed and cadastrally surveyed by a small extra staff at a cost of Rs. 682. The increase in revenue at existing rates was Rs. 916 or 84 per cent. In Bassein narrow strips of cultivation, fringing the area under supplementary survey in the Ngaputaw township and measuring in all 22·36 square miles with an occupied area of 6,093 acres were surveyed, at the same

time as the revision survey, by the local surveyors aided by one sub-surveyor, two field-surveyors, and 26 chainmen at a cost of Rs. 809. The increase in revenue is stated to be Rs. 3,118, due to the survey, and next year this area will come under settlement. The Assistant Director inspected the field work in both districts and found it very fair in the first and good in the second.

Town surveys.

16. *Ngathainggyaung.* The recess work of the Ngathainggyaung Town survey in the Bassein district was concluded in the year of report. The maps and calculations were satisfactory.

Zalun. The survey of Zalun town, Henzada district, was completed this year, the sheets being printed according to *ayatôks'* blocks for the convenience of the municipality which pays the entire cost of the survey. The recess work was inspected by the Assistant Director and found to be satisfactory.

Lemyethna. In 1899-00 the survey of this town in the Henzada district on the 32-inch scale was pronounced worthless. A survey on the 64-inch scale was undertaken during the year and nearly completed.

Henzada. The Henzada municipality agreed to have a 64-inch survey of the town by *ayatôks* or headmen's charges made at an estimated cost of Rs. 3,312. A boundary officer was put in charge of the work. Neither the demarcation nor the survey were completed at the close of the year.

Demarcation and survey of fisheries and fuel reserves.

17. In Tharrawaddy the same officer who performed the work last year demarcated the remaining fisheries and, where necessary, had the boundaries surveyed. Work was begun on the 18th April and completed on the 25th June 1901. The staff consisted of one clerk, two surveyors, and 11 chainmen.

In Pegu the demarcation and survey of 108 fisheries were taken in hand. A staff of one demarcating officer, one clerk, and one peon was sanctioned for the demarcation and of one Inspector, six surveyors, one tracer, and 26 chainmen and peons for the survey. The work proceeded slowly, and up to the end of April only 74 fisheries were surveyed. The remainder will be surveyed during the present year. The accretions on the west bank of the Sittang to the east of the Yitkangyi fuel reserve were surveyed and the cost, Rs. 1,338, paid by the Forest Department.

Potta surveys.

18. *Hanthawâddy district*—A total area of 15,962 acres in 979 plots applied for as *pottas* was surveyed by a special staff of five inspectors and 25 surveyors, the latter paid by contract at rates varying from three to five annas an acre. All *pottas* applied for have been surveyed.

Pegu district.—The establishment employed consisted of six inspectors, 31 surveyors and menials. Altogether 2,125 cases were disposed of, with an area of 50,894 acres and at a cost of Rs. 18,498. A very large number of cases were still pending at the end of the year and many more applications were expected. For this exceptionally heavy work special arrangements are under consideration.

Tharrawaddy district.—*Pottas* in 510 cases were surveyed; in 32 other cases the survey was not carried out owing to defective demarcation and line-cutting. A staff composed of two inspectors and five surveyors and chainmen was specially employed on the work. The total area surveyed was 5,530 acres and the cost of the work Rs. 2,053.

Prome district.—There were 122 *potta* cases attended to by a staff of four surveyors and chainmen who surveyed 703 acres at a cost of Rs. 329.

Thôngwa district.—A special Myoôk, one inspector, and 15 surveyors, with the requisite menials were engaged in the survey of *pottas*, chiefly in the Bogale township. Surveys are said to have been delayed in a great number of cases

owing to defective demarcation by applicants for grants. A small area (544 acres) was surveyed by the ordinary Supplementary Survey agency.

Bassein district.—A special staff mapped 142 *pottas* with a total acreage of 1,582 acres at a cost of Rs. 792; while the local land records staff completed 106 *pottas* with an area of 1,545 acres. The remaining cases (115 in number), with an approximate area of 1,435 acres, were not surveyed on account of absence of demarcation and failure to deposit fees.

Myaungmya district.—A special staff of one Myoôk, one inspector, ten surveyors and necessary chainmen were engaged on the survey and giving out of *pottas*. The surveyors completed 445 cases, representing an area of 11,382 acres, and the Myoôk disposed of 382 of these with a corresponding area of 9,550 acres. The cost of the work amounted to Rs. 972. In addition to the foregoing the Land Records staff surveyed 218 *pottas* with an area of 3,079 acres.

Sandoway district.—One special *potta* surveyor surveyed all the *pottas* falling within the Central township. The local surveyors surveyed 28 *pottas* with a total area of 109 acres in the Northern and Southern townships.

Mergui district.—An area of 220 acres was surveyed by one surveyor at a cost of Rs. 110. The cost was covered by the *potta* fees. Besides this, 243 acres were surveyed by the ordinary Land Records staff.

Toungoo district.—Altogether 503 *pottas* measuring 5,703 acres were surveyed by an extra staff of ten surveyors and 73 *pottas* measuring 477 acres by the permanent staff. The fees levied were at the rate of annas 4 per acre.

Amherst district.—An area of 3,396 acres was surveyed by extra surveyors. The fee charged to applicants was at the rate of annas 8 per acre, while the surveyors were paid for their work at from 4 to 6 annas per acre.

Tavoy district.—A total area of 153 acres was surveyed and the whole of the fees received from applicants amounting to Rs. 77, paid to the surveyor who did the work.

Katha district.—The ordinary Supplementary Survey staff surveyed 234 *pottas* within and outside of the surveyed tract to the extent of 1,384 acres.

Regular settlements.

19. *Thayetmyo district and Bawni circle, Pegu district.* The original settlement party in Lower Burma on completion of the settlement of the Toungoo district as reported last year was transferred to the Thayetmyo district and the Bawni circle of the Pegu district, which had been left over from the original programme of the year 1897-98 owing to additional survey being required. During the year the field work of both these areas (Thayetmyo 577 square miles, Bawni circle 181 square miles) was completed and the office work is now in progress. The field work in Thayetmyo was inspected by the Settlement Commissioner and found to have been satisfactorily done. The office work relating to the final portion of the Toungoo district was also inspected by the Settlement Commissioner in September 1900. The report relating to the work of 1899-1900 in Toungoo, was received on 18th January and a notification imposing the new rates was published in June 1901. The estimated increase of revenue at the sanctioned rates is Rs. 78,350. Mr. Wallace was Settlement Officer in charge of the party during the year, assisted by Lieutenant Ormiston, who was appointed Assistant Settlement Officer on 9th November 1900. The cost of the operations during the year was Rs 47,751.

Sagaing. The settlement report of the Sagaing district was submitted during the year, and is still before the Local Government. Owing to the registers not having been inked up and bound, a small special staff has had to be entertained during the present year for this work, which is now completed and is being finally checked and passed by Mr. Duffin, Assistant Settlement Officer. Mr. Parlett, who had been in charge of the settlement party since 1895, reverted to the regular line after the completion of his report and was succeeded in charge of the party on its transfer to Shwebo in November by Mr. W. F. Grahame with Mr. G. W. Dawson as his Assistant Settlement Officer.

Shwebo

There are in all 3,198 *kwins* in the surveyed portion of the Shwebo district with a total area of 3,090 square miles. During the year the holding-marking of all these was completed; 1,710 were checked by the Inspectors and in 393 the soil classification was checked by the Settlement Officer and Assistant Settlement Officers. The cost of the operations during the year was Rs. 49,469. The Settlement Commissioner visited Shwebo twice during the year in connection with the inception of operations both in field and office.

Magwe.

Operations were continued in Magwe during the year and completed so far as regards the field work of the subordinate staff: there still remain 153 *kwins* out of a total of 2,244 for check by the Settlement Officer and his Assistants. The greater portion of the staff is now in office engaged on the preparation of statistics for the report. Mr. Hertz was in charge of the party as Settlement Officer during the year and Mr. Clayton was appointed Assistant Settlement Officer in September 1900. The field work and office work were inspected by the Settlement Commissioner during the year with satisfactory results. The cost of the operations during the year was Rs. 91,943. It is expected that the report will be submitted about May 1902.

Yamèthin.

The whole of the settlement field work was completed during the year and the staff is now engaged in the compilation of the statistics for the report. The field work of the present year and the office work of the preceding year were inspected by the Settlement Commissioner with satisfactory results. In addition to the ordinary settlement work the revision survey of 57,409 acres was carried out by the Land Records staff, working under the supervision of Mr. Gibson, the Settlement Officer. Maung Po U, a hard-working and efficient Assistant Settlement Officer, died during the year from malarial fever contracted during his work in the field. The cost of the operations during the year was Rs. 36,814. It is expected that the report will be submitted about the beginning of next calendar year.

Revision Settlements.

20. At the close of the recess season the Revision Settlement party which had been working in Hanthawaddy was transferred to Tharrawaddy, Mr. E. A. Moore succeeding Mr. McKerron as Revision Settlement Officer. The Pegu Revision party was transferred to Prome while the Henzada party continued to work in that district, completing the field work of the district during the year.

During the field season the field work in all three districts, Henzada, Prome and Tharrawaddy, was inspected by the Settlement Commissioner and in all cases was found to be satisfactory. The office work in Pegu and Henzada was also inspected by the Settlement Commissioner during the recess season.

Hanthawaddy.

During the year the revision settlement report relating to the work of the year 1898-99 (the Twante subdivision) which had been delayed as reported last year, was received and the notification imposing the new rates was published in June 1901. The estimated increase in revenue from the application of the sanctioned rates is Rs. 2,48,834. The report relating to the work of season 1899-1900 (the Insein subdivision) was not received till too late to be disposed of in time for the imposition of the new rates before the 1st July 1901, and it is still being dealt with.

Reports from all the Revision Settlement Officers were received after due date; that from Henzada, however, was not very late. The measures taken for expediting the submission of the reports referred to in last year's report had not time to have full effect during the year but it is expected that this year reports will be received punctually.

Pegu.

The report on the revision settlement work of season 1899-1900, which completed the district, was received during the year, as also the report on the original settlement of Tandawgyi and Paunglin referred to last year. The new rates were published in June 1901: the enhancement estimated to accrue from their imposition amounting to Rs. 1,16,108.

Prome. At the close of the recess season in Pegu, the party was transferred to Prome, and during the year completed the field work of the whole of the district (688 square miles) which had originally been settled. The office work is now in progress. The cost of the operations during the year was Rs. 36,432. At the close of the present recess season the party moves to Akyab.

Tharrawaddy. During the year the party from Hanthawaddy completed the field work of the areas originally settled in 1880-81, 1881-82, and a portion of that settled in 1882-83 and 1883-84, 614 square miles in all. The cost of the operations (recess work in Hanthawaddy and field work in Tharrawaddy) during the year was Rs. 30,160.

Henzada. The report relating to the revision work effected during the season 1899-1900 was received during the year and the new rates were imposed with effect from 1st July 1901. The estimated enhancement obtained was Rs. 2,47,364. During the year of report the field work relating to the revision settlement of the final portion of the Henzada district (698 square miles) was completed and in addition the original settlement of 266 square miles surveyed by the Lower Burma field-to-field party in 1890-91 was taken up. The reports onboth these operations are now being prepared. The cost of the party during the year was Rs. 28,429.

Summary Settlements.

Myingyan. 21. The report on the summary settlement of the Myingyan district was submitted during the year, and is still before the Local Government.

Minbu. Orders were passed during the year on the summary settlement of the areas in Minbu referred to in paragraph 202 of last year's report and the new rates were notified on 24th April 1901.

Lower Chindwin. A report was submitted after the close of the year on the summary settlement of the Mônywa township of the Lower Chindwin district, but orders have not yet been passed on it. The summary settlement of the rest of the district is proceeding.

Thayetmyo. A report on the summary settlement of the Upper Burma portion of the Thayetmyo district was received during the year and orders passed on it.

Shwebo. Pakôkku. The orders originally passed for the summary settlement of the Shwebo and Pakôkku districts have since been cancelled.

Upper Chindwin. From a variety of reasons it was found impossible to undertake the summary settlement of the Mingin subdivision of the Upper Chindwin district during the year of report, and it has been deferred to the present year. Operations are to be commenced in October next.

Training of Officers in Survey and Land Records Work.

22. Three Assistant Commissioners duly qualified themselves in supplementary survey work. Two Extra Assistant Commissioners were under training; one was transferred before his period of instruction was completed but passed the prescribed examination. Twenty Myoôks completed, their course of training in survey and land records work, and 75 per cent. did well in the qualifying examination, especially, Maung Byaung, Maung Maung (5), Maung Wa and Maung Po Thin. One Myoôk was suspended while under instruction and another did not complete his course of training during the year. With one exception all were under training during the season when they could get a good practical knowledge of field-work.

Permanent Survey marks.

Statement III, page 48. 23. The increase in the number of permanent survey marks in the area under supplementary survey is due to the inclusion for the first time of figures for part of Toungoo district in which settlement rates have come into force and for the whole of Myingyan dis-

trict. In Thatôn and Myaungmya the increase is due to local, special and revision surveys, and in Minbu and Katha fresh areas surveyed by the Survey of India have come under assessment. The figures shown this year for Yamèthin are for the area under assessment only. Sanction was accorded to the abandonment of 8,315 marks during the year, in Mandalay partly owing to the impossibility of maintaining marks on canal bunds and roads, and in all districts on account of the disappearance of marks owing to erosion of river banks.

The number of marks visited by the thugyis and revenue surveyors exceeds 43 per cent. of the total number, a considerably larger proportion than last year. In Amherst, Tavoy, Henzada and Bassein there was a considerable falling off in the number visited; in the last named district this is due to the surveyors being employed on revision surveys. The decrease in the number of broken marks replaced is due to the extra work in connection with the census. Missing marks are now replaced only by Inspectors and competent surveyors. In Toungoo no missing or broken marks were replaced during the year, as the pipes for replacement had not arrived. In this district both surveyors and headmen are new to their duties and headmen have not yet learnt the position of the marks. In Tavoy and Mergui the protections of marks is said to have been neglected by the headmen.

In Henzada in flooded areas and in islands the work of replacement has not been satisfactory. In Tharrawaddy though the condition of the marks is reported bad in two northern townships, the headmen have taken more interest in their preservation. In Mandalay, Meiktila and Bassein, the headmen and thugyis have shown considerably more zeal, but in Thôngwa and Myaungmya both thugyis and headmen are, with a few exceptions, apathetic. In Kyauksè the marks are well protected, and in Katha the marks themselves were in good condition but need protection. In Thayetmyo the headmen's reports are said to be defective. In the statement the excess of marks protected over those visited is due to the inclusion of the Shwebo figures. Shwebo is at present under settlement, and the condition of the marks is not yet fully known.

Area under and cost of Supplementary Survey.

24. In order to illustrate and compare the cost of, and the revenue assessed by, the Land Records staff, the districts of Shwebo, Yamèthin, Sagaing, Myingyan and Magwe, in which the surveyors have been working under the orders of the Settlement Officer, or have been partially engaged in the assessment of State lands over scattered areas, have been excluded from the statement. In Sagaing and Myingyan no rates have yet been fixed on all lands, and in Sagaing and Magwe the Land Records staff were engaged purely on settlement work. Katha also has not yet been settled, but the majority of the cultivated area is under an acre assessment.

Statement IV, page 49.

In Lower Burma the work under supplementary survey has increased from 23,860 square miles to 24,926 square miles, *i.e.*, by 811 square miles in Toungoo district which came for the first time under supplementary survey, 102 square miles in the Pegu district due to accretions on the west bank of the Sittang river, 136 square miles in Myaungmya surveyed by local agency last year and by 17 square miles in the Thatôn district. In the last district 57 square miles were washed away by the Sittang and 74 square miles added by the local surveys of the two previous years. In Minbu 156 square miles in the Ngapè and Sidôktaya townships were summarily settled last year and land revenue rates imposed during the year of report. In Katha 192 square miles were holding-marked in the Pinlèbu, Katha and Tigyaing townships, and thus brought under supplementary survey. In Meiktila 42 square miles were converted into forest reserve, and excluded from supplementary survey.

Of the total area under supplementary survey in Lower Burma over 43 per cent. is occupied, and, with the exception of the area exempted by terms of grants, is assessed. In Toungoo the cultivated area under grant is considerable. In Upper Burma nearly 48 per cent. of the total area is occupied, but, owing to the exemption of fallow lands from assessment, less than two-thirds of this area are assessed to revenue.

In Lower Burma the cost of supervision has risen from Rs. 8-8-10 per square mile of area under supplementary survey to Rs. 8-13-1, and the cost of surveyors and chainmen (including the cost of *thugyisayès* and their chainmen) has decreased from Rs. 15-10-5 to Rs. 15-3-5 per square mile; the former increase, most noticeable in the Sandoway and Thayetmyo districts, is due to the increased rates of pay of Superintendents owing to promotion, and also to the increase in the number of probationers. In Kyaukpyu qualified thugyis were allowed to do their own supplementary survey work and the cost of survey has therefore fallen. In Bassein the increase is due to the employment of extra *thugyisayés* on revision surveys, and the decrease in Henzada is owing to the completion of revision surveys last year. The total cost per square mile of total area in Lower Burma is now Rs. 24-0-6. In Mandalay and Kyaukse the increase in cost per square mile is due to the introduction of the sanctioned grades of pay, and in Meiktila to the reduction of the area under supplementary survey and to the employment of a senior Superintendent throughout the year. The cost per square mile in Upper Burma has again risen by nearly Rs. 3 to Rs. 29-11-4. The cost per acre of the occupied area is one anna four and-a-half pies in Lower Burma, a considerable decrease as compared with last year.

Cost of supplementary survey.

In districts like Sandoway, Thayetmyo and Katha where revenue rates are low, and the cultivated areas in the charge of each surveyor very scattered, the percentage of cost to revenue assessed is high. In the whole of Lower Burma for every Rs. 100 of revenue assessed the cost of supplementary survey was Rs. 3-12-0 or a decrease of four annas as compared with the preceding year. In the five districts of Upper Burma under supplementary survey the cost (nearly 7 per cent.) was greatly in excess of this, despite the fact that the year was an abnormally fortunate one. It should also be remembered that in Upper Burma barely two-thirds of the occupied area came under assessment; this proportion would be much smaller in an unfavourable year and the cost would accordingly tend to increase. Since 1898-99 the cost of supplementary survey per square mile in Upper Burma has gone up by over 25 per cent.

Maintenance of the Survey by the Land Records Staff.

25. In Kyaukpyu the local staff revised the survey of three entire *kwins* containing 622 holdings. In Hanthawaddy the survey of 13,260 acres was revised, and the interior details of 6,938 acres filled in. In Thôngwa the survey of 10,542 acres in 291 *kwins* was revised. In Tavoy an area of 437 acres of large extensions was correctly plotted on the 16-inch map. In Mandalay the local surveyors completed the revision survey of some 5,212 acres in nine *kwins*. In Katha 1890 acres lying outside the *kwin* boundaries were surveyed by the Land Records Staff. In all districts extensions of cultivation were duly surveyed and plotted, and in districts where a special staff were employed, the District Land Records surveyors took part in the revision of survey.

Supplementary Survey Records.

26. The records in the hands of thugyis and revenue surveyors were regularly inspected by the Land Records Superintendents and Inspectors and were usually found satisfactory. Advances for house-building have enabled some of the surveyors to keep their records in better and safer buildings. The District Land Records record-rooms were inspected by the Director and his Assistant and with the exception of Minbu and Thatôn, were found to be fairly well arranged. Special fittings for holding map tubes in two rows in one compartment are needed in most record-rooms while in Thatôn and Bassein wire net partitions are required to isolate the space allotted to Land Records from the rest of the record-room buildings.

Records.

A suitable record-room and iron racks are needed for the land records in Kyaukpyu.

Kyaukpyu.

In Prome the offices of two revenue surveyors were destroyed by fire, but the records lost have since been replaced.

Prome.

Bassein, Mergui, Thatôn.

In Bassein one revenue surveyor's office was burnt, and all records except those of the last two years lost. In Mergui the land records are kept in a wooden building in the town, at present used also as an office. In Thatôn the land records were not properly arranged.

In Mandalay and Kyauksè the land records were in good order, in Minbu the space allotted is small and the records were in confusion. In Meiktila ample space has been allotted for the land records in the new building. In Katha where no record-room has yet been provided, the land records are kept partly on wooden racks, and partly on the floor.

Survey Schools.

Survey schools, Statement V, page 50.

27. There are now 21 Government Survey Schools in the province, a new school having been opened at Katha. All except seven of these are accommodated in Government or in municipal buildings. One of the private houses used as a survey school was accidentally destroyed by fire during the year, but no Government property was lost. The school at Shwebo was transferred at the close of the year to Mônywa where it was needed for the requirements of the Lower and Upper Chindwin districts.

Admissions and attendance.

The total number of students on the rolls of the schools on the 31st March 1901 was 538. The average number on the rolls monthly during the year and the average daily attendance were respectively 24 and 21. The attendance at class was fairly regular throughout. The average time spent by each pupil under tuition was eight months. All the schools are doing well, particularly those of Akyab, Insein, Pegu, Minbu and Meiktila.

Fees and fines.

The school fee for Lower Burma, with three exceptions, is fixed at Rs. 2 per mensem, and in Upper Burma and the three Lower Burma districts referred to, is Re. 1 only. The amounts realized in the year in fees and fines were Rs 6,906 and Rs. 157 respectively. About one-fourth of the pupils, owing to poverty and other causes were exempted from the payment of the school fee.

Scholarships and prizes.

There are 68 scholarships of the first grade of the value of Rs. 10 each per mensem and 144 of the second grade at Rs. 5 per mensem allowed to the various divisions for allotment annually; 36 of the former and 72 of the latter are confined to Lower Burma and the rest to Upper Burma. The total number of scholars in receipt from time to time in the year of scholarships was 106 of the first grade and 233 of the second grade. The scholarship-holders were in most cases near or distant relatives of *taik* or *ywa-thugyis*. The amount given out in scholarships was Rs. 15,198. Money prizes, in small sums, are awarded to the students of both divisions of a school who do best at a test examination which is held locally towards the close of the session. During the year Rs. 476 were paid away in prizes.

Examinations.

At the Syndicate examination of April 1901, out of a total of 411 candidates presented from Government Survey Schools for the examination in surveying, 296, or 72 per cent. were successful, a satisfactory result. The schools of Minbu, Pegu, Hanthawaddy, Tavoy and Bassein did best, in the order given: the Tharrawaddy and Mandalay schools were least successful. The 'Clancey' medal for the most proficient student in surveying was won by a pupil of the Minbu school. In Revenue Law and Arithmetic only 58 and 93 pupils respectively qualified from Government Survey Schools out of 379 and 396 respectively who were examined. These figures would appear to indicate that the average surveyor's knowledge of arithmetic is not what it ought to be. Qualification in these subjects is not yet insisted upon for appointments as revenue surveyors or *thugyisayés*.

Appointment of survey students to the public service.

The number of passed survey students who obtained employment in the public service during the year was 106. Most of these got work as surveyors in Land Records and Settlement offices; but there are many others, of whom

there is no record, who have found temporary or permanent employment in various other offices, and on special and revision surveys.

Expenditure.

The total expenditure incurred in the maintenance of schools, including scholarships, amounted to Rs. 44,376, while the total income from fees and other sources came to Rs. 7,161. This gives a nett cost for the year of Rs. 37,215, which works out to a rate of Rs. 1,772 per school and of Rs. 69 per pupil.

Training with Survey of India and Supplementary Survey parties.

Under the orders relating to the practical training of past survey students in supplementary survey parties, 153 candidates were posted to local surveyors' offices. Of these 38 only obtained the complete certificate of qualification in surveying and Land Records work.

Teachers.

All the survey teachers are fully qualified for their posts and have as a class worked well and with good results. Those of Minbu, Meiktila, Bassein and Insein may be singled out for special mention. The teacher at Tharrawaddy was, at the Deputy Commissioner's request, transferred to another charge. The Mandalay teacher is doing better than formerly ; the teacher at Prome requires looking after. The Minbu teacher was appointed to a Myoôk-ship without examination. An Assistant teacher was attached to the Minbu school, owing to the large attendance at that centre.

Inspections by local officers.

The school at Kyaukpyu was inspected by the Commissioner and those of Kyaukpyu, Meiktila and Yamèthin by the respective Deputy Commissioners; Superintendents, as a rule, paid frequent visits to the schools in their charge and helped the students in both book and field work.

Inspections by Director and Assistant Director.

All the schools except that at Insein were inspected during the year by the Director or Assistant Director. The pupils were in all cases examined in their indoor-studies and with three exceptions, also in outdoor surveying. The boys on the whole acquitted themselves creditably. The field work was of poor quality in Toungoo, Moulmein and Myaungmya ; fair in Akyab, Pegu, Tavoy, Shwebo, Kyauksè, Minbu and Sagaing ; and good elsewhere.

Inspections of Supplementary Survey.

Statement VI, page 51.

28. The inspection work performed by the Land Records staff shows a slight decrease and that performed by the District Officers a considerable falling off as compared with the amount performed last year. The census took place in the middle of the field season and all were employed on it. Figures for districts that were not under supplementary survey for the greater part of the year, have been included.

By Superintendents of Land Records.

(i) In Thôngwa and Myaungmya the Superintendents were unable to perform the usual amount of inspections owing to their supervision of large revision survey parties. The same remark applies to Akyab and Tharrawaddy. In Kyauksè the Superintendent was compelled to take leave. In Katha and Minbu the number of *kwins* inspected by the Superintendent shows an increase. In Henzada the Superintendent did good inspection work. In Mandalay Mr. Haddock, with the aid of a probationer, as usual, made good and useful inspections. In Meiktila Mr. George did a satisfactory number of inspections and took pains in training the new staff. In Pegu Maung San Shwe made useful inspections. In Toungoo the Superintendent's time was taken up in instructing the Inspectors and surveyors. In Tavoy the Superintendent had to devote a portion of his time to instructing the probationers in charge of Mergui district.

By Inspectors.

(ii) The number of Inspectors increased by five in Lower Burma, one in each of the Myaungmya, Thatôn and Mergui districts, and two in Toungoo. Two more Inspectors were added to the Katha establishment and one to Minbu. In Bassein the Inspectors were employed after the census in aiding in the revision survey. In Thatôn one Inspector was engaged for some time in enquiring into potta cases. In Mergui the errors in survey detected necessitated a stricter enquiry in many *kwins* and the *kwins*

inspected were larger in area. Though there is a decrease in Meiktila and Minbu as compared with last year's average, the amount of work done was sufficient and good.

Out of the full staff of Inspectors only four men were found unfit for their work, namely, one each in Mandalay, Minbu, Katha and Thôngwa and had to be removed. The others have had hard work to do and have done it in most instances well.

(iii) The Commissioner of the Minbu Division checked two *kwins* during the year.

By District Officers.

No inspection work was performed by the Deputy Commissioners of Thôngwa and Thayetmyo districts. In Tharrawaddy Mr. Porter, the Deputy Commissioner, not only made very excellent inspections in outlying tracts where grants were liable to get into confusion, but encouraged his Subdivisional and Township Officers to do the same. The Subdivisional Officers Maung Po Pe (2) and Maung Po Sa, K.S.M., displayed great interest in checking field work. In Henzada Mr. Christie, the Deputy Commissioner, and Maung Tin Gyaw, T.D.M., Subdivisional Officer, inspected a large number of *kwins* and good work was done by two Township Officers in the inspection of island cultivation. In Akyab Maung Hla Paw Zan, K.S.M., inspected 28 *kwins*, and Maung Ngwè Kaing in Amherst, Maung Paw Tun, K.S.M. in Hanthawaddy, and Maung Chein in Thôngwa, made numerous inspections. In Katha the Subdivisional Officers of Katha and Wuntho, both did good work, and in Kyauksè the Subdivisional Officers have done well. In Upper Burma the inspections by District Officers except in Kyauksè and Myingyan were few in number. Many of the Township Officers have not got a sufficient grasp of land records work to make useful inspections. It does not speak well for them that, on an average, they inspected fewer *kwins* than Subdivisional Officers. The number of inspections and their quality depend to a large extent on the interest taken by the Deputy Commissioner, and the time he is able to devote to supplementary survey work. In Akyab the Commissioner notes that the Pauktaw Myoôk, whose work was generally bad, and the Subdivisional Officer, Rathedaung, Maung Aung Ban, K.S.M., did no inspections during the year.

By the Director and Assistant Director.

(iv) Field-work was inspected by the Director and Assistant Director in all districts, except Hanthawaddy, Thôngwa, and Mergui. As a rule, at least two Inspector's charges in each district were visited, and the work in 118 *kwins* in 67 surveyors' circles was tested. In Amherst the work was found very poor and for this both the surveyors and inspecting officers were to blame. In Pegu there were numerous errors in registrations and the permanent survey marks were not properly maintained. In Toungoo and Myaungmya several extensions were left unsurveyed; in the former district this was due no doubt to the inexperience of the surveyors and to the fact that the survey had been made four years before. In Bassein the fallow concession was unequally applied. In Thatôn the inferior details of holdings were not surveyed in several cases. In Akyab, Tharrawaddy and Prome the work was good. In Minbu holding areas were found incorrect in some cases, the system of holding entries was wrong, and errors were made in the survey of the area under special crops. In Meiktila, Mandalay and Katha the work was found good.

All Land Records offices were inspected during the year and were found to be generally in good order, with the exception of those of Kyaukpyu and Katha, the latter a new one.

A number of Inspectors and surveyors' offices were inspected by the Assistant Director and with the exception of two surveyors' offices in Sandoway and one Inspector's office in Thatôn, were in good order.

Errors detected in Supplementary Survey work by Officers of the Land Records Staff.

Statement VII, page 52.

29. Nearly seventy-five per cent. of the errors detected in survey are those under half an acre. In Thôngwa the rapid extension of cultivation is beyond the powers of the surveyors to

cope with and large errors in survey are frequently found. In Myaungmya though the staff is comparatively more numerous in proportion to area, the extension of cultivation is also rapid and the surveyors not so intelligent. In Toungoo supplementary survey was introduced four years after the survey by No. 7 Party of the Survey of India, and with surveyors new to their work large errors were numerous. In Upper Burma mistakes in survey over half an acre are usually found in *ya* lands and less frequently in *kaing* cultivation.

In Kyaukpyu, Sandoway, Henzada, Amherst and Katha the number of fallow fields shown as cultivated was large, and points to the surveyors not having visited the fields as well as to the thoroughness of the inspections. In Upper Burma where fallows are not assessed this is a serious error. The mistakes in crop-marking in Upper Burma are surprisingly few in number. The errors in classification are unimportant as a rule. In Shwebo the mistakes found are due to the system of annual classification of fields prior to settlement and represent merely differences of opinion between the surveyors and the inspecting officers regarding the quality of the crop. The mistakes found in the rates of assessment are numerous in Minbu, and no explanation has been furnished. The resulting increase in revenue due to the detection of errors amounted to Rs. 11,460. Where rates are numerous, complicated and differentiated this was perhaps to be expected, but the amount involved was significantly large.

Of statistical errors changes in field boundaries are the easiest to detect and most commonly found. Errors in holding boundaries are, from the cultivator's point of view, serious as affecting his assessment. They are naturally more general in the new lands in the delta districts than elsewhere. Other statistical errors do not call for special remark.

Circle Thugyis, Village Headmen and Revenue Surveyors.

Circle thugyis, village headmen and revenue surveyors.

30. Circle thugyis, village headmen and revenue surveyors have generally worked well during the year of report. The latter show no tendency to usurp the functions of the headmen. The circle thugyis are in some districts apathetic in their attention to the work of supplementary survey. The progress made in each district in introducing the scheme for the collection of revenue by village headmen is described below. The headmen have generally paid in their revenue promptly. The numerous calls on their services did not, however, tend to make the post popular in Thôngwa, and the work in the Township offices has greatly increased as the operation of the scheme has been extended. Census work added considerably to the duties of the thugyis and revenue surveyors during the year, but although the assessment-rolls were somewhat late in five or six districts, the delay did not interfere to any appreciable extent with the collection of revenue.

In Akyab three circle thugyis died, two retired and one was murdered. Headmen were appointed in their place to collect the revenue. Considerable difficulty was experienced in getting headmen to pay in their revenue; communications are bad and the small amounts they collect bring a very small commission. The Commissioner found that some headmen had not received commission for two or three years, a state of affairs which cannot be regarded as satisfactory.

In Kyaukpyu three thugyis in circles near headquarters were dismissed and it is intended to introduce the scheme, if sanctioned, for collection of revenue by village headmen into those circles.

In Sandoway two village headmen were fined for delay in the collection of land revenue, and one of them has since been removed.

In Rangoon Town the town land thugyis no longer collect the Port Trust land rents. One died during the year, and his place was filled by his son. There is room for improvement in the matter of collections of rent and revenue.

In Hanthawaddy one circle was brought under village headmen, and in another the thugyi was removed; two surveyors were transferred for unsatisfactory work. In Pegu one circle thugyi retired, in Prome two retired, and one was dismissed for failing to make refunds of revenue to cultivators as ordered. Two circle thugyis in Tharrawaddy were confirmed as Myoôks, one circle thugyi retired and arrangements are being made to break up their charges. One circle thugyi was punished

by transfer to a smaller charge. One revenue surveyor was reduced for six months. The other punishments inflicted were minor ones. In Thôngwa one circle thugyi was convicted of absconding with over Rs. 8,000, and another of extortion. Their circles will be split up into headmen's charges. Four village headmen absconded with revenue. In Bassein one circle thugyi was pensioned and one village headman was fined for neglecting to look after permanent survey marks. In Myaungmya one circle thugyi died and his charge was split up. Two headmen embezzled Government revenue, were prosecuted, and the full amounts recovered from their sureties. The staff of revenue surveyors was strengthened during the year after a revision of the village headmen scheme.

In Henzada one circle thugyi died, one was dismissed, and two retired. One thugyi was fined, and three have to be constantly watched during the seasons of revenue collection. The Kyônpa circle thugyi is specially mentioned by the Deputy Commissioner for his good work in connection with supplementary survey.

In Amherst one circle was divided into headmen's charges for the purpose of revenue collection. In Mergui one circle thugyi retired at the end of the year. In Tavoy two revenue circles passed into the charge of headmen. Both circle thugyis and village headmen neglected the work of maintaining permanent survey marks. In Mergui many of the headmen are illiterate. In Toungoo village headmen were appointed to collect revenue in a circle, the thugyi of which had been dismissed in the previous year. In Thatôn one circle thugyi retired. One headman absconded with revenue, and is still at large. The amount embezzled was paid by his sureties.

Transfers of land.

31. The area of land transferred by partition, despite an increase during the year of report, is still insignificant. Sales were more numerous and the area affected larger. Mortgages also increased largely, the area affected rising from 168,431 to 225,551 acres while the area redeemed was 45,454 acres in excess of the corresponding total for 1899-1900.

Transfers of land, Statement VIII, page 54.

In Akyab cultivators in some townships are said to be selling their lands and buying other land at cheaper rates in the Minbya and Myohaung townships. In this district and in Kyaukpyu some difficulty is experienced in registration owing to the custom of "conditional" sales, *i.e.*, a document of sale with a verbal agreement between the parties on the subject of subsequent redemption of the holding. In Hanthawaddy district there was a large increase in the area mortgaged, and in Pegu district the Commissioner remarks that there is reason to believe that the chetties are particularly active at present and are rapidly acquiring rights over land there. The statistics for the year of report do not appear to bear this out, for they show a satisfactory decrease in the area mortgaged and an increase in the area redeemed. Otherwise the figures for the division point rather to the benefit the cultivators have derived from two good seasons.

Akyab.

Kyaukpyu.

Hanthawaddy.

Pegu.

Statement VIII, page 54.

In Thôngwa large areas in the Dedayè and Kyaiklat townships are passing into the hands of non-agriculturists. The area under mortgage has increased ten-fold in 10 years, but only 10 per cent. of the total is mortgaged. In Bassein non-agriculturists have acquired a greater hold over the land by purchase, while in Myaungmya the area mortgaged was more than twice as great as that of last year; this large increase is attributed to the want of capital for developing the land in Wakèma and to floods in Pantanaw, where more than half the area affected was mortgaged to money-lenders and traders. A regrettable feature of the transfers in Toungoo is the number of sales and mortgages of land by Upper Burma settlers, principally to traders and money-lenders. They are said to start cultivation with cattle and seed purchased with borrowed money.

Thôngwa.

Bassein.

Myaungmya.

In Thatôn a number of small holdings changed hands, principally among cultivators owing to the low prices and poor outturn of the preceding year. The large increase in mortgages in Tavoy is said to be due to the want of money to buy cattle and seed after last year's poor crop.

In Mandalay there was an increase in the area of non-State land sold, and a considerable decrease in the sales of State land. The area of State land mortgaged was double that of last year, and the area of non-State land mortgaged was five times as large. The Deputy Commissioner remarks that the tendency of land to pass into the hands of non-agriculturists is gradually becoming less and in the case of State land this is no doubt due to the effectual working of Financial Commissioner's Circular No. 14 of 1899. In Kyauksè out of 2,437 acres sold 2,303 acres were State land. In Meiktila and Minbu sales are uncommon. In Meiktila 69,108 acres were under mortgage at the end of the year, but, as the amount of land mortgaged compared with the total under occupation is less this year than last, the condition of the cultivators is said to be improving. In Minbu 21 per cent. of the total area occupied is said to be mortgaged.

Tenants.

32. In Akyab, both the price and the letting value of land have risen owing to the previous good seasons. Of 13,580 tenants 3,685 are Chittagonians. In the Pegu division, notably in the Prome and Tharrawaddy districts, the increase in the number of tenants and the area rented is most marked and is due in a great measure to the excellent season and consequent large areas brought under cultivation. In Pegu the tenants are Upper Burmans or settlers who have lost their land in Kyaikto. The Deputy Commissioner, Tharrawaddy, argues from the above increase and from the gradual increase in the average area of a holding that the small or peasant proprietors are disappearing and their holdings are being absorbed by a wealthier class of land-owners, both agriculturist and non-agriculturist. The Commissioner, however, is hardly disposed to agree that with the average holding area under 14 acres, the peasant proprietors are disappearing. In the Irrawaddy division, chiefly in Myaungmya, the number of tenants and the area rented also increased. In Henzada landlords are said to let their holdings to Upper Burmans and to seek richer lands in the south of Thôngwa and Myaungmya districts. In Toungoo district landholders owning new land are said to prefer long term tenants, while in Tavoy short term tenants are more common. A large increase in the area sublet in Tavoy is partly due to a number of *taungya*-cutters turning to permanent cultivation.

Tenants.

In Mandalay the prevalence of cash rents is attributed to the fact that *ex*-ministers and other *ex*-officials of the Burmese régime own considerable areas in the Madaya and Amarapura townships. This non-agriculturist class of landlord invariably lets for cash rents and always under a written contract, executed on stamped paper. An area of 191 acres of State land was let at an average rent of Rs. 8·34 and an area of 3,619 acres of non-State land let at an average rent of Rs. 6·78 per acre.

In Kyauksè the number of State-land sub-tenants fell from 389 to 245, owing to restrictions imposed on subletting by Financial Commissioner's Circular No. 14 of 1899. The average money rent per acre fell on account of the difference in the price of paddy at which the produce rents were calculated.

In Meiktila partnership tenants and tenants sharing half the produce are most common, but it is remarked that, if the rainfall is timely and there be a prospect of realizing good harvests, the cultivators prefer working their own lands to letting or mortgaging them.

The number of rent suits brought by landlords against tenants fell by 100 from 460 to 360. The decrease may be ascribed to the generally good harvest. Tenants brought more suits against their landlords. The number of suits fell in the Arakan and Pegu divisions and rose in Tenasserim.

Civil suits between landlords and tenants, Statement IX, page 56.

PART II.

SECTION III.—FISCAL.

Land Revenue.

93. (i) *Area assessed and revenue demand.*—The area assessed to land revenue in Lower Burma (excluding Thayetmyo district) rose by 242,679 acres to the record total of 7,374,912 acres. In Upper Burma, where the greater part of the land revenue continues still to be levied in the shape of the *thathameda* or household tax, the area assessed is unknown, except in the comparatively few districts in which direct land revenue assessments on all the cultivated area and supplementary survey have been introduced. The total demand increased by over 20½ *lakhs* of rupees. About a fourth of this increase was contributed by Meiktila district, where the system of direct land revenue assessments on cropped areas, combined with a reduction of the rate of *thathameda* from Rs. 10 to Rs. 3 per household, was introduced on the 1st July 1900. (Against this increase, however, must be set off a decrease of Rs. 2,58,237 under *thathameda*). After Meiktila, Hanthawaddy district with Rs. 3,89,083, Bassein with Rs. 2,34,139, and Toungoo with Rs. 2,00,155 were the largest contributors to the increase, in which all districts participated, except Bhamo, Myitkyina, Katha, the Lower Chindwin and Shwebo. In these five districts the demand, which is partly based on the estimated outturn of the harvest, fell owing to the poorer yield per acre and the lower rate at which the Government share of the produce was converted into money. The enhancements in Hanthawaddy and Bassein are due chiefly to the introduction of the revision settlements rates into the Kyauktan subdivision and part of the Kungyangôn township of the former and into the Ngathainggyaung subdivision of the latter district. The increase in Toungoo is the result of the concurrent introduction of settlement rates and of supplementary survey over a part of the district. The improvement in Mandalay (Rs. 82,791), which represents the assessment for the first time of non-State lands at the *kaukti*, *mayin* and *kaing* harvests, more than justifies the introduction of direct assessment on all land and the reduction of the *thathameda*. The large increase (Rs. 87,664) in the Upper Chindwin district really conceals a decrease of Rs. 11,374 in the demand (Rs. 57,714) of the year under report, for nearly half a lakh of this total represents belated assessments for the previous year. The advance in Pegu (Rs. 1,42,212) is due in part to enhanced rates consequent on revision settlement in Kawa and Hlègu townships, while that in Myaungmya (Rs. 56,241) is attributed to the extension of supplementary survey over some 85,000 acres and the introduction of enhanced rates in the Thigwin and part of the Myaungmya townships. The Deputy Commissioner, Thôngwa, ascribes the increase (Rs. 82,418) in that district to "refusal to give the fallow rate to speculators and other traders holding large areas of unculturable land." Mr. Norton is at present inclined to think that, in view of section 23 of the (Lower) Burma Land and Revenue Act, unculturable land is not legally assessable to any rate, fallow or otherwise. This matter is, however, now under consideration and no more need be said about it in this place. In Kyauksè the new system of direct land revenue assessment, combined with reduced *thathameda*, produced Rs. 10,267 more than the old system would have done. The actual increase of land revenue in this district (Rs. 55,704) is attributed by the Deputy Commissioner to "extensions of cultivation in consequence of the draining of the Thingdaung swamp and to the re-modelling of the Daing canal." Rates of assessment were enhanced in 84 *kwins* during the year, consequent on

Land revenue, Statement X, page 57.

Hanthawaddy. Bassein.

Mandalay.

Upper Chindwin.

Pegu.

Myaungmya.

Thôngwa.

Kyauksè.

an improved supply of water. Slightly over half the increase (Rs. 41,900) in Minbu was due to the direct assessment for the first time to revenue of non-State land in the Ngapè and Sidôktaya townships, while the rate of *thathameda* was reduced to Rs. 5 per household. The nett result of the change of system was a loss of Rs. 11,729 to Government owing to the fact that non-State land was not assessed till the *kaukgyi* season. This loss will probably be made good within the next two years. Apart from special causes, such as those mentioned above, the large increase in the area and in the revenue assessed during the year of report was due to the extension of cultivation consequent on the generally favourable season. The year is said to have been one of the best that has ever been experienced in most of the dry zone districts of the Upper Province, and this is why the estimated result of the introduction of settlement rates into Meiktila has been exceeded by over a lakh of rupees.

Minbu.

(ii) *Land revenue remissions.*—Remissions both of arrears and of current demand were considerably less than in 1899-1900, even if the amount remitted since the close of the year up to the 30th June be included. They were largest (Rs. 23,842) in Kyauksè, where the Deputy Commissioner ascribes them to heavy floods at the beginning of the rains in the Zawgyi and Panlaung rivers and to drought at the end of the season. Many of the irrigation works in the district were under repair during the year and in consequence large areas suffered from a deficient water-supply. Remissions in Mandalay (Rs. 13,591) were less than two-thirds of last year's total, and perhaps because of this satisfactory decrease they are not explained though still large. After these two districts, the amounts remitted in Hanthawaddy, Amherst and Yamèthin, chiefly after the year's close, are the most noticeable. In Hanthawadddy and the delta districts much damage to paddy was caused by untimely rain in February: in Amherst the remissions were necessitated by the recurring inundations in Kyaikmaraw township, and in Yamèthin they were mainly due to erroneous assessment. It appears that the Deputy Commissioner of the last-named district ordered the direct assessment for the first time of all *ya* crops on State land. The rolls which were prepared and submitted by the headmen included land which had never been declared State. Numerous objections were put forward to the assessment and the demand was finally remitted by the Local Government, which decided to await the completion of the settlement operations now in progress in the district before assessing to land revenue areas not hitherto assessed.

Statement X, page 57.

Statement XVII, page 62.

Kyauksè.

Mandalay.

Hanthawaddy.

Amherst.

Yamèthin.

(iii) *Land revenue—Collections and outstandings.*—No less than Rs. 4,34,575 remained for collection on the 31st March 1901 and all but eight districts contributed to this total. Akyab heads the list with Rs. 57,016, which the Deputy Commissioner says—

Statement X, page 57.

Akyab.

"is due partly to errors in assessment, but mainly to the failure of the Township Officers, Rathedaung, Pauktaw and Myohaung * * to secure the prompt collection of their demands. The shortage in the paddy crop and the extra work thrown upon all revenue officers by the census are given as the reasons for these large outstandings."

The census no doubt threw a large amount of work on the district staff, but the fact that in Pegu district the enhanced land revenue was all collected or remitted before the 31st March shows that this cause alone does not sufficiently account for the large outstandings in many districts. Kyaukpyu district has fallen back once more into its unpunctual ways. The rates of assessment were slightly increased, but not to such an extent as to place any very heavy burden on the people of this district, who are notoriously bad payers. The Deputy Commissioner attributes the outstandings to the delay in the submission of the rolls caused by census work and to the enhancement of rates, but it would appear that thugyis were more backward in applying for processes

Pegu.

Kyaukpyu.

which fell from 1,148 to 346; this decrease would indicate that Township Officers paid less attention to the work of getting in the revenue.

Hanthawaddy. The Deputy Commissioner, Hanthawaddy, writing of the outstandings (Rs. 46,808) in that district, remarks that they—

"would have been considerably less, but for the unexpected rain during the gathering season, many of the assessees holding back on the chance of obtaining remissions on the ground of loss having been sustained in a year when rates were raised. * * The applications were not on the grounds of enhanced assessment, but because rain had damaged gathered grain; the people would have liked the introduction of the higher rates postponed. I visited localities where applications were most numerous. There the people said the rates left but little margin for profit, but in this very locality a chetty, who held a waste land grant, was taking steps to eject a large colony of Indians who were paying more than the Government tax because they refused to pay Rs. 10 per acre, and an application by these Indians was made to me for support at the very time when I was listening to protests against the imposition of the new rates of Rs. 4-4-0 and under."

The statements in district reports with regard to the damage done by the rain in February are corroborated by the experience of the Rangoon rice-millers. Much of the paddy milled proved unfit for export and the proportion of broken rice was very large. The Deputy Commissioner, Hanthawaddy, thinks that—

"the loss from the untimely rain was preventable if care had been exercised. * * * Untimely rain appearing so seldom, the Burmese people prefer to take the risk rather than exercise the little necessary extra labour annually, as in the case of some large shipping companies it is found cheaper to bear the occasional loss of a vessel than to spend large sums in insuring the whole fleet."

Bassein. The February rain is said to have caused the very large outstandings in all the districts (except Henzada) of the Irrawaddy division. Concerning these, the Deputy Commissioner, Bassein, writes:—

"An inferior harvest was followed by the destruction of great quantities of paddy on the threshing-floor. Although much of this paddy remained fit for human consumption, a great deal was rendered unfit for export. For a considerable time and at a critical period in the collection of the revenue the cultivators were unable to sell any grain at all to the millers, who regarded all consignments with suspicion. Prices have remained unusually low. In addition to this is the effect of the enhanced assessments throughout the district. In Bassein subdivision the enhancements were not much felt in the first year of institution, the crop having been exceptionally good, but they have been felt this year. In the Ngathainggyaung subdivision the enhancements have unfortunately coincided with unfavourable agricultural conditions."

Toungoo. In Toungoo the outstandings (Rs. 9,686) were very small in proportion to the enormous increase of revenue. The Deputy Commissioner writes that—

"the delay in collecting the revenue was from circles under the Supplementary Survey where the enhancement of rates was enforced and where people abandoned their lands rather than pay the rates imposed."

No doubt the enhanced rates in Toungoo caused some discontent, because they were very much higher than the absurdly low rates which preceded them, yet the Deputy Commissioner's explanation is scarcely supported by the number of actual sales of property for recovery of revenue; these were only nine as compared with six last year, while the number of arrests made fell from 50 to 37. These figures prove that the rates sanctioned for Toungoo were undoubtedly low *per se*. The inundations in the Kyaikmaraw township delayed the collection of revenue in Amherst, while the poor crops of the last two years are said to have caused the delay in collection in Tavoy. In Mergui prompt collection is always difficult owing to the large area and sparse population, but the outstandings were Rs. 5,688 less than in 1899-1900. The large balance in Minbu is attributed to the delay in the preparation of the assessment-rolls. The Deputy Commissioner blames the Superintendent of Land Records for lack of supervision, but the Commissioner appears to consider that the thugyis were somewhat lax. The sudden death of the Deputy

Statement XVIII, page 64.

Amherst.

Tavoy, Mergui.

Minbu.

Commissioner, Major Parsons, early in February and the assessment for the first time to land revenue of the non-State land in Sidôktaya and Ngapè no doubt contributed to the result. The uncollected balance in Meiktila (Rs. 44,075) was by no means discreditable in the first year of the new system of assessment. The Deputy Commissioner, writing on this subject, remarks—

Meiktila.

"There were five changes of District Officers last year, four changes of Subdivisional Officers, and ten changes of Myoôks. Only the Myoôk of Mahlaing held office in his post throughout the year. The Supplementary Survey staff were raw and not fully trained, and the preparations for the taking of the census at the end of 1900, when I took over charge, owing to the frequent changes of officers that had been taking place, were in such a condition that practically the best part of the open season had to be devoted to setting them right. Revenue work accordingly suffered."

Out of the total outstandings in the province all but Rs. 13,324 had been collected by the 30th June 1900. Of this balance nearly one half belonged to Bassein.

For the fifth year in succession, the Deputy Commissioner, Katha (Mr. Houghton), had a clean sheet on the 31st March, while the Deputy Commissioners, Kyauksè (Major Cronin) and Pegu (Messrs. Courneuve and Field), did well in collecting the enhanced revenue in these two districts before the close of the official year.

Katha.

Kyauksè, Pegu.

Taken as a whole, the collection of revenue, despite the large increase, was very easy. In Katha, where the assessment of the non-State land in the Ganan circle was last year attended with some friction, no difficulty was experienced during the year of report. The unfortunate combination of destruction of the ripened crops by the untimely February rain and the consequent difficulty of finding a market for the damaged grain, with the exceeding low prices ruling for paddy during the year [due, it is said to a ring formed by European (continental) importers], enhanced the effect of the revised rates of assessment in Hanthawaddy and Bassein, but there is no reason to think that these rates are other than very moderate. The Deputy Commissioner, Meiktila, writing of the introduction of the settlement rates in that district, says :—

Katha.

Meiktila.

"The new rates have undoubtedly worked hardly in some cases, and the fact that the people have been able to pay up with comparative promptitude has been mainly due to the fact that the harvest luckily has been above the average and that the district, taking it all round, has not had such a good season for years."

It must, however, be remembered that the land revenue, which is assessed on cropped areas only, would, in a year of poor rainfall, melt away into insignificance, and the total revenue of the district would probably fall short of what it was in the famine year of 1896-97. Once in working order, there appears no reason to fear that the system will be found harsh in operation; on the contrary its elasticity may result in loss to Government.

(iv) *Land revenue—Fallow rate.*—There was a general decrease in the fallow area of most districts in Lower Burma, but there appears to have been a greater tendency to assess these fallows at full rates. Mr. Norton agrees with the remark made by Mr. Smeaton in paragraph 135 of the Report for 1899-1900 that "fallows appear to be assessed somewhat too strictly." In fact, he would go further and say that they are now often assessed when they ought not to be assessed at all, as for instance in the following case cited by the Deputy Commissioner, Tharrawaddy :—

Tharrawaddy.

"A considerable area in the Tapun township suffered from flood, but no remissions were recommended by the Tapun Township Officer who, however, granted the fallow rate in respect of 1,956 acres."

It seems clear that, if the crops were entirely destroyed by flood, total remission and not fallow rates should have been given. Again in Pegu the Deputy Commissioner says—

Pegu.

"Of the area assessed at full rates, the reason for leaving the land uncultivated was due to flood and to allow the soil to recover; only 698 acres were not cultivated for want of tenants"—

and it appears that the people did not take the trouble to apply for reduced rates. *Thayetmyo.* The same thing happened in Thayetmyo, where more than three-fourths of the fallow area paid full rates. The order requiring applications for fallow rates has now, however, been relaxed throughout the whole district in accordance with the suggestion made by the Financial Commissioner in paragraph 136 of the 1899-1900 Report.

Capitation-tax.

34. The number of persons assessed to capitation-tax rose by 15,647 and the revenue demand increased by Rs. 74,646. Assessees decreased by 1,486 in Henzada, consequent on the extension of the boundaries of the Henzada Municipality, within which land-rate in lieu of capitation-tax is levied, and by 1,012 in Thatôn, where the falling off is attributed to the depopulation of the district caused by the erosion of the sea-coast. The increase in Pegu (2,108) is partly due to migration from Thatôn.

Capitation-tax. Statement XI-A., page 58.

Henzada.

Thatôn.

Pegu.

The largest increase (2,815 persons and Rs. 10,821) was in Akyab district, and much of it was due to the assessment of temporary residents on blank tickets. The rule requiring the withdrawal of blank tickets before the 31st March was disregarded in Salween district, where a sum of Rs. 224-8-0 was collected by the thugyis on blank tickets and paid in in April and May. Remissions were less than in 1899-1900, more especially in Tharrawaddy and Thôngwa districts, but the outstandings in Akyab (Rs. 910) and Thôngwa (Rs. 399) should have been cleared off before 31st March; Rs. 395 were still uncollected on 30th June. Deputy Commissioners report that the tax was more easily collected, and this statement is borne out by the reduction in the number of processes required for its recovery. Sales of property were less than half and imprisonments were only 28 as against 66 in the previous year. It is curious that Thayetmyo and Sandoway are again the two districts in which nearly all the imprisonments took place. The Deputy Commissioner, Henzada, complains of the neglect, despite repeated instructions, of the Subdivisional Officer, Myanaung, to issue blank tickets. Rupees 14,980 were collected on blank tickets in Bassein, where, however, the Township Officers appears to have done an inadequate amount of checking of rolls. The number of persons exempted from the tax in Burma slightly increased.

Akyab.

Statement XVII, page 62.

Akyab, Thôngwa.

Henzada.

Bassein.

Statement XII, page 59.

35. The number of households assessed to *thathameda* during the year of report increased by 37,553, and the revenue demand in consequence fell by Rs. 38,268 only, despite the loss of three lakhs of rupees caused by the reduction of the rate in Meiktila district and in the Sidôktaya and Ngapè townships of the Minbu district to Rs. 3 and Rs. 5 respectively per household consequent on the direct assessment for the first time to land revenue of non-State land. The general increase in the number of households assessed is probably due to the return to their old homes of former migrants to Lower Burma, tempted by the fact that the rainfall of the preceding year had been exceptionally favourable. The apparently large increase from 4,619 to 10,137 in the number of households assessed in Myitkyina district is due to the inclusion in the present year's figures of the Kachin households paying tribute at Rs. 2-8-0 each. Meiktila with 5,030 households more shows the largest real increase, which the Deputy Commissioner explains as —

Thathameda, Statement XI-B, page 58.

Meiktila. Minbu.

Myitkyina.

Meiktila.

"partly due to the excellence of the season * * and partly * * to the fact that the Township Officers had instructed *thugyis* to include all households in their lists, leaving the onus of claiming that Financial Commissioner's Circular No. 40 of 1890 applied to their cases to the people concerned."

The circular quoted lays down the principle that "persons who have separate incomes should be assessed separately and those that have a common source of income should be assessed together." The mere fact of marriage does not in itself prove the possession by the married couple of a source of income separate from that of their parents, and the fact that such couples are under the rules specifically exempted from assessment for the first year after marriage does not, as the Commissioner of Meiktila rightly thinks, throw any presumption of taxability on them. The large increase in the number of assessed families in Yamèthin and Myingyan (3,935 and 3,759 respectively) is ascribed in great measure to the census operations; the Deputy Commissioner, Myingyan, writes—

Yamèthin, Myingyan.

"There is no doubt that the thorough search for inhabited houses in toddy groves and in the fields has had the effect of swelling *thathameda*-rolls."

The largest increase of revenue (Rs. 62,375) was contributed by Myingyan, where reduction of rates amounting to some Rs. 30,000 had in the preceding year to be granted in the Pagan subdivision. The Deputy Commissioner, Upper Chindwin, fears that the increase (Rs. 5,893) in that district "is mainly due to the excessive subdivision of households;" he should of course see to and correct this himself. Remissions which were little more than two-thirds of the total for 1899-1900 were heaviest in Shwebo, Yamèthin and Myingyan, where also notable increases of revenue took place. These two facts taken together would seem to indicate a too stringent original assessment.

Upper Chindwin.

Remissions.

Outstandings.

For the second year in succession Pakôkku and the Upper Chindwin district contributed the most to the balance outstanding on the 31st March. In the latter district they occurred chiefly in the Uyu township, where "owing to the deficiency of means of communication, which were worse than usual this year, owing to the unprecedentedly low state of the Chindwin river," the Deputy Commissioner "was unable to check the progress of collection." The clearing off of *thathameda* arrears in this district is always a difficult task in consequence of the migratory Indian population. Rupees 1,424 distributed over seven districts were still uncollected on the 30th June. This cannot be regarded as otherwise than unsatisfactory.

Pakôkku, Upper Chindwin.

Statement XVII, page 62.

The Deputy Commissioner, Magwe (Mr. H. G. Batten), was very energetic and checked the *thathameda*-rolls in no fewer than 305 villages of his district. As one of the results of his checking, he reports that—

Magwe.

"Headmen have taken to discard *thamadis* and show an inclination to assess the villagers according to their own lights."

This tendency should be judiciously checked or restrained.

The Subdivisional Officers, Thazi and Pyinmana, and the Township Officer, Thazi, did, the Financial Commissioner regrets to notice, a very inadequate amount of checking.

Reference was made in paragraph 236 of the report for 1899-1900 to the failure of the attempt to adjust the reduced *thathameda* demand in Minbu district in such a manner as to make it a tax on non-agricultural incomes. The improved system there referred to was introduced during the year of report and, to quote the Deputy Commissioner's words, "on the whole worked most satisfactorily." This system may be briefly described as a reversion to a uniform rate all over the district, with the exception of four large towns, where rates of Rs. 8 and Rs. 7 were imposed, the surplus so gained being counterbalanced by the rates below the average paid by some of the poorer villages and hamlets.

Thathameda adjustment.

Minbu.

The same method was followed in distributing the Rs. 3 rate in Meiktila, where—

Meiktila.

"Higher rates than Rs. 3 per household were proposed and sanctioned for Meiktila, Mahlaing and Thazi towns, while lesser rates were proposed and sanctioned for those hamlets whose lands were unirrigated or whose crops failed for want of late rains."

The Commissioner, Meiktila Division, appears to have ordered that—

"The rich man, heretofore taxed at Rs. 50, should not be taxed at a lower rate, unless he is a payee of non-State land-tax. The benefit of the reduction of rate is to go to payees of land-tax and the coolie class. It is not to go to money-lenders and traders."

These instructions are apparently not in accord with the principles put forward in paragraph 42 of Mr. Smeaton's Review of the Minbu Settlement Report that "the reduction of the district rate * * and the reduced demand * * are intended to benefit both classes." However, they serve to show how very nearly the system of Lower Burma is now being approached in the settled districts of Upper Burma; in Lower Burma there are capitation-tax for the villages and land-rate in lieu thereof or income-tax for the larger towns. It is well that two systems of taxation for the same people in the same country should not diverge too widely.

Pakôkku. The Deputy Commissioner, Pakôkku, suggests that the Burma Oil Company, which pays in the *thathameda* due from its employés at Yenangyat, should draw commission on the amount collected. The Financial Commissioner awaits separate proposals on this subject. Mr. Norton is disposed to think that the system whereby large companies collect the taxes due from their employés should be encouraged as much as possible, because considerable friction is thereby avoided.

Land-rate in lieu of capitation-tax.

36. The extension of the Henzada Municipal boundaries more than doubled the demand on account of land-rate on that town and, combined with an insignificant increase in Kyaukpyu, is responsible for the increase of Rs. 10,501 in the total demand under this head. Elsewhere there were decreases, which are explained in Prome by the removal of a village beyond the Municipal boundaries and in other towns by increased assessment to income-tax which implies exemption from land-rate.

Land rate. Statement XIII, page 59.

Henzada.

Prome.

Water-rate.

37. (i) *Revenue—Demand and collections.*—The decrease of Rs. 56,140 in the receipts from water-rate is mainly due to the introduction of land revenue assessment in Meiktila district, whereas in Minbu, water-rate and land revenue are now levied in one consolidated sum. Mandalay district no longer contributes to this head for the reason explained in paragraph 253 of the report for 1899-1900. The receipts from Shwebo rose by Rs. 22,505 and the area over which water-rates were levied from 62,763 acres to 83,536. Concerning this expansion the Commissioner, Sagaing Division, writes—

Water-rate. Statement XIV, page 59.

Meiktila.

Mandalay.

Shwebo.

"The large increase is * * due to close and constant supervision by the Superintendent of Land Records * * It is much to be regretted that the desire to secure to Government its full rights has led to the assessment to water-rate of cultivators who derived no benefits from irrigation works; indeed in some cases persons were assessed whose crops were damaged by the overflow from these works."

These remarks would appear to indicate that the District Officers during the year departed from the careful principles of assessment laid down by Mr. Hartnoll and described in the extract from the Revenue Administration Report of the district for 1898-99, quoted on page 21 of the appendices of the provincial report for that year. The large outstandings (Rs. 26,017) are attributed to the late preparation of the rolls consequent on the additional work caused by the census, but this whole sum, with the exception of Rs. 34, was collected or remitted before the 30th June. Yamèthin was the only other district which contributed materially to this head of revenue, and there the favourable rainfall and consequent extension of cultivation accounted for the increase of Rs. 10,326. The small items contributed by Kyauksè and Meiktila represent the amounts levied on land temporarily or permanently exempted from land revenue.

Outstandings.

Yamèthin.

Kyauksè, Meiktila.

(ii) *Irrigation.*—The year of report was one of disasters to irrigation works. Floods damaged the Aingma weir in Minbu and breached the canals on the Man river system in several places. The Salin *chaung* eroded its right bank to such an extent that a diversion of the Myaungmadaw or main canal of the Salin system had to be made. The result in both cases was a late supply of water and a reduced outturn from the area irrigated. In Kyauksè the weir below the Sama canal breached and endangered the cultivation of 20,000 acres. The Deputy Commissioner writes that—

Minbu.

Kyauksè.

"The events of the last few months clearly show that the present (Irrigation) staff is undermanned and insufficient to cope with the growing needs of irrigation in this district."

Reference was made in paragraph 255 of the report for 1899-1900 to the *laissez-faire* system of controlling the unsilting of canal distributaries, which are left entirely in the hands of the villagers, and Mr. Smeaton there remarked that "the past history of all Burmese irrigation works is a standing disproof of the theory that the self-interest of the cultivators is a sufficient incentive to make them carry out thoroughly the necessary annual unsilting operations." Further experience of the system has proved it a failure. The Deputy Commissioner writes—

"Along the length of any ordinary distributary it is found that there are such a number of conflicting interests at work that, if left to themselves, the villagers will never properly unsilt their village distributaries, except under orders from the District authorities. * * The self-interest of the individual villager only extends to the upkeep of his own little *lettan*, or field inlet channel, and often, judging by their condition, does not even extend so far"

The Commissioner, Meiktila, remarks on this—

"I think the *laissez faire* system failed and the return to the old system of supervision is generally welcomed."

Mr. Norton concurs. He pointed out the flaws of the new system before it was introduced and is not surprised to find that they were fatal to its working.

The Namlong weir in Myitkyina, built at a cost of Rs. 10,738, was found too low to irrigate the area for which it was intended. The miscalculation is to be regretted.

Myitkyina.

The Mandalay canal is not yet in working order. The assessment of the area to be irrigated will be carried out on the Indian system. Separate water and land revenue rates ("wet" for land actually irrigated and "dry" for land not irrigated) were published during the year.

Mandalay.

Sanction was accorded to the construction of the Shwebo canal and work has now commenced.

Shwebo.

Fishery revenue.

38. There was a nett falling of in the revenue demand from fisheries of Rs. 55,792. The largest decreases were in Pegu (Rs. 39,640), where there was a reaction from the high prices of 1899-1900 in consequence of losses sustained by the lessees, and in Myaungmya (Rs. 38,730), where the total reservation of seven fisheries and the partial reservation of twenty-five others in pursuance of the recommendations contained in Captain Maxwell's reports on the fisheries of the delta caused a considerable deficit. This would probably have been to a great extent made up by increased prices for the remaining fisheries, had the Deputy Commissioner not failed to carry out the subdivision of the larger of these fisheries.

Fishery revenue. Statement XV, page 60.

Pegu. Myaungmya.

In Tharrawaddy and Prome, despite or perhaps on account of the throwing open of several small fisheries, the total demand increased; bidding for the remaining fisheries would naturally be stimulated temporarily by such a measure. Regarding the receipts from net licenses, the Deputy Commissioner, Prome, writes—

Tharrawaddy. Prome.

"There was a considerable increase * *, due to better supervision by village headmen in accordance with the new procedure."

The Deputy Commissioner, Mergui, too, notes that—

Mergui.

"The increase (Rs. 2,403) in the Myoma township is partly due to headmen having been authorized to collect the revenue."

The new procedure referred to was the issue of net licenses to applicants through *thugyis* and headmen without prepayment of fees, sanctioned for a year as an experiment by Mr. Smeaton. A special report on its working has been called for, when the question of its continuation will be considered.

Mention was made in paragraph 148 of the report for 1899-1900 of the acceptance by the Local Government of certain of Captain Maxwell's proposals regarding the fisheries of Thôngwa, Myaungmya and Bassein district. A separate report has been submitted to Government on the financial effect of carrying out these proposals, which were briefly—

(*a*) to auction the fisheries in the month of *Tagu* (April) instead of in June as hitherto;

(*b*) to reserve certain fisheries and parts of fisheries;

(*c*) to subdivide the larger fisheries, where possible; and

(*d*) to prohibit bunding.

Captain Maxwell, who himself held the fishery auctions in Thôngwa, writing on the subject, says—

"A very large number of fisheries were divided at the auctions, but few remaining, and those chiefly in the larger fishery tracts and never divided and sublet by the lessee. Bunding was abolished in a large number of fisheries, but the complaints made by agriculturists working land in the neighbourhood were constant and emphatic, so much so that this year (1901-02) bunds in many agricultural fisheries had to be allowed as before. But few bunds were prohibited in the purely fishery tracts as the fishermen showed extreme reluctance to bid, but where they were abolished the men did so well that the abolition of every bund throughout those tracts has resulted in a large increase of revenue."

Bassein.

The financial result was a slight increase, if the value of the fisheries reserved and not sold be deducted. In Bassein the number of separate fisheries rose from 128 to 285 in consequence of subdivisions. The result was a loss of Rs. 11,000, which was, however, more than made good by the enormous price (Rs. 28,100) fetched by the Inyè fishery. The Deputy Commissioner, writing on the subject, says—

"The preceding year had been an exceptionally good one and the year under report was not expected to be so good. I attribute the fact that the fisheries maintained their price to the process of subdivision which brought the fisheries within the reach of a greater number of competitors. * * * There is good ground for suspecting that the subdividing of the fisheries has in many instances been rendered of no avail by combination among the lessees."

Everything considered, there is no fault to be found with the financial results of the first year's auctions under the new scheme. The prices paid for fisheries in 1899-00 were very high—in many cases too high—so that a reaction was to be looked for in the year of report. The catch of fish is said to have been below the average. The Deputy Commissioner, Bassein, remarks—

"In many places the outturn was said to be only one half of the outturn in the previous year. This shortage was, however, counterbalanced by high prices."

Thôngwa.

This remark is corroborated by the Deputy Commissioner, Thôngwa, who notes that—

"Prices of fresh fish, *ngapi*, and smoked and dried fish were exceptionally favourable."

Thatôn.

The Deputy Commissioner, Thatôn, says that the fisheries of that district are gradually silting up. In Mergui the system of leasing the pearl-beds was abandoned and pumps were licensed at Rs. 400 each, while the right to collect green snails and slugs (*bêche de mer*) was sold separately. The result was a rise in the receipts from Rs. 28,760 to Rs. 41,545. The Deputy Commissioner has attached to his report a table comparing the quantity and value of pearl-shell exported since 1892-93 with the yearly revenue derived by Government from the fisheries. From this statement it appears that the value of pearls

Pearl fisheries.

Mergui.

and pearl-shell passed through the Customs House, Mergui, has fallen from Rs. 3,10,346 in 1894-95 to Rs. 93,665 in the year of report, while the revenue has actually risen by over Rs. 3,000. The Deputy Commissioner, speaking of the pearl industry, says—

"Some of the European pearlers grumble at the license fee of Rs. 400, and my predecessor thought it was too high, but I am inclined to think that there would be no advantage in lowering it, at least not until we have more experience of the working of the present system. Pearling is more or less of a gamble, and I do not think that it would make any difference to the pearlers whether the fee is Rs. 400 or Rs. 200. Most of them object to paying any fee at all. If the number of pumps decreases next season, it will not be because of the high license fee, but because of the scarcity of pearl-shells."

The collection of the revenue, judged from the large number of processes issued, chiefly in Thôngwa, was apparently more difficult, but sales of property were less than half of the total of 1899-1900.

Statement XVIII, page 63.

In Upper Burma, the fishery revenue of Mandalay showed a considerable increase, but the year was an unfortunate one for the fishermen in most districts. An abnormal rise of the river at the beginning of the season and a failure to rise at the end proved disastrous to many and remissions in Mandalay, Minbu and Sagaing districts were heavy.

Upper Burma.

Mandalay, Minbu, Sagaing.

There were outstandings in Thôngwa and Toungoo districts only in Lower Burma on the 30th June, due in the former district "to two frauds which should not have been allowed to occur" (to quote the Deputy Commissioner's explanation) and in the latter district to belated remission cases returned for further enquiry. In Upper Burma Rs. 106 only were outstanding on the same date. The Paunglin fishery in Minbu produced even a larger revenue than in 1899-1900.

Statement XVII, page 62.

There were 13 prosecutions in Akyab and 59 in Sandoway for unlicensed fishing during the year.

Miscellaneous land revenue.

39. The sum total of the receipts under the various heads grouped together as "Miscellaneous Land Revenue" was practically stationary, a decrease of Rs. 21,359 in a grand total of nearly 12 *lakhs* calling for little comment. Survey fees for *pottas* rose by over 50 per cent. but more than half of the increase was realized in Pegu, where the vagaries of the Sittang river have added much new culturable land to the district. The rush for *pottas* in Myaungmya and Toungoo has swelled the receipts in these districts. Misclassification in the past, which was not discovered till Mr. Norton inspected the office, accounts to a large extent for the decrease of Rs. 9,116 in Hanthawaddy. Tharrawaddy still continues to be the chief contributor to receipts under the Village Act. No satisfactory explanation is forthcoming for the large decrease of Rs. 15,908 in sandbank and strand bank dues. The heading "Royalties and Fees on Minerals" includes nearly 2½ *lakhs* of rupees paid by the Ruby Mines Company, which bettered its large production of 1899-1900 by over a *lakh*, and 4½ *lakhs* from the petroleum fields in Pakôkku and Magwe districts. Despite the slightly greater production of oil, which was confined to the Yenangyaung field, the yield of the Yenangyat wells having fallen off, the results of the year's working were disappointing. No fresh oil deposits of any importance were discovered, despite much drilling, and the extent of the oil-fields remains uncertain. Several

Miscellaneous Land Revenue, Statement XVI, page 61.

Survey fees for pottas.

Pegu.

Myaungmya, Toungoo.

Hanthawaddy, Tharrawaddy.

Sandbank and strandbank dues.

Royalties and fees on minerals.

Rubies.

Petroleum.

applications were made during the year for fresh concessions, but no new prospectors have as yet set to work. The steatite mines of Minbu were again leased for five years to the former lessee at a slightly lower rent, while those in Pakôkku fetched a higher price. The disturbed state of China caused a temporary suspension in the jade-stone trade and Rs. 15,088 were remitted out of the license fee of Rs. 50,724. The discovery of a new ruby-bearing pocket nearly trebled the receipts from license fees in the Nanyaseik Stone Tract of Myitkyina, but the exemption from royalty of railway ballast, laterite and clay conferred by the new directions and rules under the Land Revenue Act and Regulation caused the receipts from other minerals to decrease.

Steatite.

Jade-stone.

Other minerals.

The system of levying record-room receipts by means of stamps was introduced during the year, and, had this system been properly carried out, the receipts under this head should have been smaller than they were. From some of the district reports (*e.g.*, Magwe) it would appear either that the prescribed copy sheets were not used or that the receipts therefrom have been credited to "Land revenue" as well as to "Stamps."

Record-room receipts.

Revenue Proceedings against defaulters.

40. Reference has already been made under the different heads of revenue to the comparative ease or difficulty experienced in making collections. In Lower Burma practically the same number of processes was issued as in 1899-1900; warrants of arrest were fewer, and imprisonments fell from 67 to 29, while there was a satisfactory decrease in the actual number of persons arrested. Complete statistics for Upper Burma are not obtainable from the district reports; there was, however, a slight decrease in the total number of processes issued, although ten persons were imprisoned as against six in 1899-1900.

Revenue proceedings against defaulters.

Statement XVIII, page 63.

Lower Burma.

Upper Burma.

In Kyaukpyu 11 processes were issued for the recovery of fishery revenue, which in this district is derived entirely from net licenses, the fees from which are payable in advance, or, under the system introduced during the year, at the time of delivery by the thugyi of the license to the applicant. The same circumstance was noted in paragraph 146 of the report for 1899-1900 and an explanation was asked for. It was then reported that the warrants were issued against persons who had used unlicensed nets in the previous year for recovery of the revenue which they ought to have prepaid. The same explanation probably applies in the case of the warrants issued in the year of report. It has been pointed out to the Deputy Commissioner that such procedure is irregular. In Prome processes against property rose from 236 to 722, and, with reference to those issued for recovery of land revenue, the Deputy Commissioner says that—

Kyaukpyu.

Prome.

"the property was sold in nearly every case; this is in some cases due to the very large increase in the number of tenants. * * * These men working the lands for the year on account of the good rainfall decline to pay revenue on behalf of an absentee non-agriculturist landlord."

In Thôngwa district the number of processes issued against defaulters increased, but the fees realized fell by more than a third. The Deputy Commissioner, with reference to this decrease, says:

Thôngwa.

"I am unable to account for the heavy fall in process fees from Rs. 3,846 to Rs. 2,516, unless it is that the Myoôks do not insist on defaulters paying fees."

The Officiating Financial Commissioner thinks it possible that there may be another and more unsatisfactory reason for the falling off, and that, as he found on a surprise visit paid to-

Stamp frauds at Dedaye.

wards the close of the year to the office of the Dedayè township of this district, process fees though realised were not affixed in the shape of court-fee stamps but were temporarily misappropriated by the office clerk.

Remuneration of Thuygis and village headmen.

41. There was a decrease of 22 in the number of circle thugyis and a consequent increase of 414 village headmen. Akyab district contributed five to the former and 99 to the latter total. Compared with other districts in Burma, village headmen in this district seem to be too numerous. The commission undisbursed at the close of the year was larger than in the previous year because of the heavier outstandings. The Financial Commissioner observes that in most districts in Lower Burma commission is not disbursed as promptly as it should be, and Deputy Commissioners seem slow to realise that the remedy lies in their own hands. For example, the Deputy Commissioner, Tharrawaddy, says:—

Commission paid to Thugyis and village headmen:—Statement XIX, page 66.

Akyab.

Delay in disbursing commission.

Tharrawaddy.

"There was some delay in payment of commission to village headmen in Tapun and Mônyo townships owing to chalans being kept back until they could all be transmitted to the District revenue office in one batch. Orders have been issued putting a stop to this practice and requiring chalans to be sent to headquarters as soon as received in the Township offices."

Pegu.

The Deputy Commissioner, Pegu writes in a similar strain—

"At present all commission cheques are made out at headquarters and forwarded to Township offices for delivery to the headmen. * * * Proposals will be submitted under Article 139, Burma Treasury Manual, to the Commissioner for sanction to payment of commission direct by Township offices.

Thôngwa.

while the Deputy Commissioner, Thôngwa, remarks:—

"There is still the greatest delay in paying headmen and will be until such time as they are paid by Township Officers as and when their collections are finished."

All these officers seem to have overlooked the fact that Article 139 of the Burma Treasury Manual as amended allows them very great latitude in this matter. The Financial Commissioner found the system of payment of commission to headmen at treasure-chests in full operation in the Upper Chindwin, and it is curious that it should not as yet have been introduced into districts so much nearer Rangoon. The comparative merits of circle thugyis and village headman as revenue-collecting agents are discussed by more than one Deputy Commissioner, but as there is no question of reviving the former system, such discussion is not very profitable. There were not a few defalcations on the part of thugyis and headmen during the year. The remark made by the Deputy Commissioner, Henzada, that "there has been no defalcation and no loss of revenue" is hardly consistent with the statement made in another part of the district report regarding the failure of the Petyè Thugyi to account for Rs. 305 due on blank capitation tickets and of his relatives to make good the amount. The Upper Burma district reports do not this year furnish information sufficient for the compilation of a statement similar to Statement No. XIX, page 66, for Lower Burma. Commission is very generally paid out at treasure-chests in the Sagaing and Minbu divisions, but the system is apparently unknown in the districts of the Mandalay division. The Deputy Commissioner, Mandalay, complains that the number of thugyis in that district is insufficient and that their jurisdictions are badly arranged.

Revised Article 139, B. T. M.

Henzada.

Mandalay.

The mutual security system is in force in many districts, but should be extended in Amherst and Yamèthin districts, where it appears to find little favour at present. The labour of verifying the numerous security bonds, inevitable under any other system, is thereby avoided, while this form of security is very much safer.

Mutual security system.

SECTION IV.

MISCELLANEOUS.

Grants and Leases of land.

42. The area of land granted or leased for cultivation fell largely both in the Upper and in the Lower Province. All the districts of the Pegu division and, with the unimportant exception of Salween, all those under the Commissioner of Tenasserim participated in the decrease, which was largest in Hanthawaddy (6,977 acres) and in Thatôn (6,399 acres, not 2,409 as the Deputy Commissioner states, unless the figures reported in 1899-1900 were wrong). In Lower Burma there were advances in Akyab, Kyaukpyu, Thôngwa, Bassein and Salween. The decrease in Hanthawaddy is apparently due to a large falling off in the number of applications. In Thatôn (and also in Henzada) the Deputy Commissioner ascribes the decrease to the smaller area of available land, and doubtless most cultivators in the former district have preferred to apply for the rich land newly formed on the Pegu side of the Sittang. The very large decrease in Tharrawaddy (4,865 acres) is attributed by the Deputy Commissioner to—

Grants and leases of land for cultivation. Statement XX, page 67.

General decrease.

Isolated increases.

Hanthawaddy.

Thaton, Henzada.

Tharrawaddy.

"strict enquiry instituted into the means of applicants for grants and to demand being made for the payment of survey fees before the carrying out of the survey of *potta* lands, which facts, on becoming generally known, had the effect of deterring many persons, not entitled to grants under the rules, but who would otherwise have applied for them, from doing so. My experience during frequent *kwin* inspections has been that *pottas* have been often granted by Subdivisional and Township Officers, after holding slipshod and perfunctory enquiries, to persons who should never have been given them. This led me to issue a set of rules for the guidance of officers authorized to issue grants, with the result that few persons now apply for grants who should not have them, and those who do, have their applications invariably thrown out."

The Officiating Financial Commissioner is asking for a copy of these rules. The large number of cases (702) pending at the close of the year is explained thus by the Deputy Commissioner:—

"During the year an embankment along the east bank of the Irrawaddy river from Paukkôn to Aingtalôk in the Mônyo township, a distance of 15 miles, was constructed by private subscription under the supervision of the Township Officer, in order to protect cultivation and culturable land from the floods of the Irrawaddy river, at a cost of Rs. 8,700. The benefit conferred by the construction of this embankment is very great, for not only is existing cultivation rendered secure, but a large area of about 8,000 acres of excellent waste land has been thrown open to cultivation. So great a number of applications for grants in the latter area were made to the Township Officer, Mônyo, that he was unable to cope with the work; hence the heavy arrears."

In Pegu the area granted fell by 4,307 acres, but the number of applications has quite got beyond the control of the ordinary district staff. Out of 4,314 cases remaining for disposal at the close of the year, over 1,900 had been pending for over a year. A large special establishment under a special officer has recently been applied for and the matter is now before the Local Government.

Pegu.

The Deputy Commissioner, speaking of the issue of notices calling for objections to grants, writes—

"Thugyis and headmen are most casual in the way of publishing these notices. Through their corruptness, laziness, or ignorance, it was necessary in the majority of cases to issue fresh notices two or three times. With a view to stopping this I have lately made an example of a clerk and thugyi by prosecuting them * * for signing a false affidavit. Irregularity in the manner of publishing notices is the chief cause of delay."

In Thôngwa, where the area granted increased by half, the fifteen special surveyors employed were paid by results. The Deputy Commissioner says that—

Thôngwa.

"Their work was distinctly better than (that of) the salary-paid men last year, but still there is room for improvement. One officer (Mr. Alexander Macgregor) found that the work of his surveyors was so bad that he took to surveying grants himself."

The Officiating Financial Commissioner concurs that there is room for improvement. The system of payment by results may produce more rapid work, but the quality of the work undoubtedly suffers. Many of the potta surveyors are mere boys, yet some of them can for a time earn double the monthly salary of experienced surveyors. A large number of maps turned out by them came before Mr. Norton during the year. In the majority of these there were no fixed points shown, so that from the map itself it was impossible to identify the land actually leased. A grant, to be valid, must be complete in itself so that there can be no doubt whatever about the area to which it refers. The number of cases pending in Myaungmya (1,443) is very large.

Necessity for proper survey.

In Upper Burma nearly half the area leased was in Katha and Shwebo. In the latter district Mr. Norton, on inspecting the Township Office, Malè, found that under the orders of a former Deputy Commissioner all State land occupiers had been forced to take out leases, although obviously the land leased to them was not the waste land to which alone the rules regarding leases apply. Spontaneous applications for leases in Upper Burma are uncommon. Much of the good land available for cultivation in inhabited tracts was brought under the plough years before the annexation and the only new land which is now sought after is that formed by the silt deposits of the Irrawaddy, and this land, owing to the difficulty of identifying it after the annual submersions, should ordinarily not be given out on lease. The Commissioner, Minbu Division, again raised the question of abolishing leases, and all other Commissioners in Upper Burma have been consulted about the proposal. The matter is still under consideration. The development of cultivation in Myitkyina and in the Upper Chindwin is disappointingly slow.

Myaungmya.

Shwebo.

Island lands not to be leased.

43. The statement showing the area of waste-land grants issued under the old rules has been omitted from the present report. There is nothing new to note on the subject.

Old waste-land grants.

44. There was a falling off in the area and the value of land granted for religious purposes during the year, while the number of grants made for public and other purposes fell to less than a third of the total of 1899-1900. This latter decrease is explained by the exclusion of all grants made under Rule 37 of the Lower Burma Land and Revenue Rules. Hitherto land granted under that rule has not been assessed to land revenue and in consequence appeared as granted free of revenue in the 1899-1900 report. During the year attention * was drawn to the fact that such land was liable to assessment and in consequence grants under Rule 37, hitherto numerous, have been excluded from the present statement.

Grants of land for religious, public and other purposes. Statements XXI and XXII, page 68.

* Financial Commissioner's Circular No. 7 of 1901.

45. The area over which Government has surrendered its right to levy land revenue was increased by 110 acres only, the theoretical assessment on which was Rs. 228-13-8. No *thugyisa* land was granted during the year, but action is at present being taken in three of the four divisions of Upper Burma to add to the area allotted for the maintenance of headmen. Mr. Norton's own experience leads him to think that headmen as a rule prefer the status of State land-tenant to that of holder of *thugyisa* land, which passes from them and their families with the office. Care should always be taken to ascertain the wishes of every headman whose emoluments it is proposed to supplement by such a grant of land.

Statement XXIII, page 69.

Thugyisa land.

Land acquired by Government.

46. There was an increase of 171·4 acres in the area of land taken up for public purposes in Lower Burma during the year of report. Out of a total of 1,333·8 acres, no less than 586·5 acres were acquired for the Burma Railways Company consequent on the Sagaing-Alôn and Henzada-Bassein extensions. A scarcely smaller area was taken up for roads, but less

Acquisition of land for public purposes, Statement XXIV, page 70.

for railways.

land was acquired for canals, buildings and miscellaneous works. The amount of compensation paid was nearly 10½ *lakhs*. Rs. 7,27,341 were awarded by the Collector for the area acquired in Rangoon for the construction of the new buildings for the Chief Court; in four cases only were the claimants dissatisfied with the amount awarded, and on reference to the Chief Court the awards in three instances were enhanced by Rs. 20,581. The Deputy Commissioner, Rangoon Town Lands, remarks that—

for Chief Court.

"The total amount of compensation awarded * * was not a very high price for the extremely valuable property that has been acquired, including, as it does, many substantial buildings, some of only very recent construction."

In another case Rs. 1,65,000 were paid for the site of the Agri-Horticultural Society's gardens. These abnormal items explain the high average cost of acquisition per acre during the year of report. In Tharrawaddy 2·5 acres were acquired for the extension of the Labagyin village site, and the cost of acquisition was paid by the villagers themselves. The Deputy Commissioner has apparently overlooked the declaration* that "it is customary for the Government to provide village sites in the Tharrawaddy district." Steps should now be taken to reimburse the villagers for the amount paid by them.

Tharrawaddy.

*Revenue Department Notification No. 75, dated the 8th February 1900.

In one instance in Pegu district the Collector acquired a piece of land which had not been notified for acquisition, and in Thôngwa the prescribed procedure was ignored in two cases; with these exceptions the Land Acquisition Act and Directions are reported to have been followed.

Pegu.

Thôngwa.

Agricultural Advances.

47. The amount advanced to agriculturists during the year of report fell short of the 1899-1900 loans by 1½ *lakhs* of rupees, and the total amount outstanding during the year at no time reached 3½ *lakhs*. One half of this sum was recovered during the year and much of the balance (Rs. 32,903) overdue on the 31st March was recovered early in April. With the exception of a second loan of Rs. 1,000 under the Land Improvement Loans Act for the cultivation of rubber in Amherst, no advances were made during the year in the Tenasserim and Arakan divisions or in the Rangoon Town, Hanthawaddy, Prome and Henzada districts of Lower Burma.

Agricultural Advances. Statement XXV, page 72.

Recoveries.

Amherst.

Pegu. The Deputy Commissioner, Pegu, writes—

"People still prefer to obtain loans from money-lenders to getting them from Government. The reason for this is that the former are not so particular as to security and are quite content to accept land so long as the applicant can produce a tax receipt, notwithstanding that the borrower may only be a squatter. In every case almost in which squatters have applied for a grant of the land they have brought under cultivation, the whole has been found to be already mortgaged to chetties."

In this district Rs. 1,580 representing principal were repaid before due date, and on enquiry it transpired that the advances, through the carelessness of the Subdivisional Officer, had been given to persons who had no right to receive them.

In Tharrawaddy, where Rs. 23,625 (the largest amount in any one district) were advanced during the year, a clerk accepted payment of instalments a year before they were due and retained the money in his possession till the due date. He was convicted and sentenced to imprisonment. In the same district—

Tharrawaddy.

"Some instalments, amounting to Rs. 2,918, which had not fallen due, but which the borrowers, as a matter of convenience to themselves, repaid, were credited to Government in 1900-1901."

Mr. Norton fears that there may be something wrong when borrowers "as a matter of convenience to themselves" repay their debts before they fall due. Care should be taken that subordinates are never allowed to hustle the people into too early repayments.

From the report of the Deputy Commissioner, Salween, it now appears that interest on the advance of Rs. 500 made in 1899-1900 was fixed at 6¼ per cent. despite the new rule reduc-

Salween.

ing it to 5 per cent. and that "the (existing) loans are secured by deeds of mortgage of landed property * * duly registered," despite the exemption from registration conferred by section 17, sub-sections (*l*) and (*m*) of the Indian Registration Act, 1877.

Upper Burma.

In Upper Burma four districts (Magwe, Sagaing, Lower Chindwin and Myingyan) took no advances. The Officiating Financial Commissioner cannot understand why no use was made of the grant allotted to Magwe for this purpose, if, as the Deputy Commissioner says—

Magwe.

"The agricultural advance (made in 1899-1900) was appreciated and beneficial to the agriculturists."

Rats and floods did great damage to the crops in part of the Taungdwingyi subdivision both in the previous year and in the year of report, and the Deputy Commissioner would perhaps have done wisely had he issued more advances and not merely refrained from demanding the outstanding balance of the advances made to the unfortunate villagers in 1899-1900.

Thayetmyo.

In Minbu and Pakôkku advances are welcomed by the people, but in Thayetmyo the Commissioner complains that they were made recoverable at inconvenient seasons. He writes—

"The Subdivisional Officer thought that the instructions for keeping the registers made it obligatory to make recoveries in March and September."

Rule 11 of the Rules under the Agriculturists Loans Act appears to have escaped his notice. It is essential to have fixed periods of reckoning, but care should of course be taken to fix the date for the repayment of each instalment on the term day subsequent to the harvest from which the cultivator expects to obtain the means of repayment.

Myitkyina.

The Deputy Commissioner, Myitkyina, writing on the subject of agricultural advances, says:—

"There is no doubt that these advances do a great deal of good. The large extent of land brought into cultivation along the Railway line south of Mogaung would still have been waste had not advances enabled people who left their home and families (chiefly in Katha district) to buy buffaloes and settle in this fertile valley. At Nanyaseik an enterprising Shan-Burman has founded a colony of rice cultivators, whose produce will find a ready sale in the Jade Mines. Small sums have for the last two years been advanced to these people, and they have so improved the land that I have been glad to give them Rs. 1,200 this year—Rs. 800 for digging an irrigation channel and the rest for more cattle.

"Rupees 925 were advanced to the Indians, who are improving the land in the neighbourhood of Myitkyina.

"I was sceptical as to the advantages of granting loans to Kachins in the hills, thinking that some at any rate would be spent on animals for sacrifice. I have had special enquiries made by the Civil Officer, and he reports that in all but two cases Kachins to whom advances were made still have the buffaloes they purchased and are cultivating paddy-land in the valleys which had gone to waste."

Ruby Mines.

The Deputy Commissioner, Ruby Mines, ascribes the increase of land revenue in his district to these advances which "are eagerly sought after."

Lower Chindwin.

For the third year in succession the Lower Chindwin district took no advances. A special report was called for on the subject last year and the Commissioner writes—

"When I was last in the Lower Chindwin on tour, I made personal enquiries as to whether agricultural advances were required: briefly, I found that where cattle-disease had occurred advances were desired, but not elsewhere."

Upper Chindwin.

From this it would appear that the enquiries hitherto made by Township officers in the Lower Chindwin district have been even more superficial than those made by the same officers in the Upper Chindwin district, concerning whom the Commissioner remarks:—

"From personal enquiries I am satisfied that Township Officers are too ready to accept thugyis' statements that advances are not required. Township Officers visiting villages should call on the people to say whether they require advances or not."

This remark is very much to the point and should be remembered and acted on by District Officers.

Meiktila. The Deputy Commissioner, Meiktila, considers that—

"Unless the advances are made in March and April they are not much use to cultivators."

and points out that it is difficult to get advances so early in the financial year. The difficulty can, however, be got over if Township Officers make the necessary enquiries in December, January and February when on tour checking *thathameda*-rolls and inspecting *kwins* and by giving out the advances before the end of March. The Deputy Commissioner, Yamèthin, says—

Yamèthin.

"I doubt if more than a few persons in this district will care to accept advances from Government, as there is general objection to them."

And the Commissioner, Meiktila, remarks:—

"This reluctance to borrow money is unusual and must, I think, be due to bad management."

Mr. Norton concurs. Agricultural advances were in the past mismanaged in Yamèthin. A long period of slackness in making recoveries followed by a sudden change to a system of hustling the people for the overdue balances is most detrimental to the popularity of loans. There is no *a priori* reason why Government advances should not be as popular in Yamèthin as they are in Kyauksè, whence the Deputy Commissioner writes:—

Kyauksè.

"These loans are very popular in this district and are applied for regularly. That the people are in several parts of the district very seriously in debt, chiefly owing to the closing of various irrigation works for considerable periods, is proved by the reports of the local officers. In Kyauksè township alone the cultivators are reported to be over Rs. 30,000 in debt, while the District Superintendent of Police reports that headmen complained to him of the indebtedness of their villagers and the difficulty they had in checking the sale by them of their plough-cattle. The granting of these advances has been still further popularized by the system I have adopted of sending officers round to villages known to be in debt with funds and then and there making the enquiries and issuing the advances in good time before the ploughing season commences. These loans have been a god-send to many worthy cultivators. There will be no difficulty in lending out during the ensuing year double the amount allotted in 1900-1901. It will be needed."

Myingyan. The Deputy Commissioner, Myingyan, complains that he was "hardly treated" because he was taken at his word when he declined to accept any allotment for his district. He writes—

"I considered that I should be wrong to accept any, as my district was in a flourishing condition whilst India was stricken with a terrible famine * * The people of this district would annually take a *lakh* if it were given them at the low interest demanded."

The motive was good, but not so the reasoning. The allotments were of course made after the Government of India had specified the total grant which could be spared for the purpose, and after ample provision had been made for famine. The original allotment to Burma was two *lakhs* of rupees, which was subsequently increased by Rs. 70,000, and not one-half of this was disbursed.

Shwebo. The figures given by the Deputy Commissioner, Shwebo, in his report do not agree with those given by the Accountant-General, and there is a discrepancy of Rs. 1,000 both in the disbursements and the recoveries between the return of the Deputy Commissioner, Upper Chindwin, and the Accountant-General's figures. The explanation called for in May last has not been received up to date.

Upper Chindwin.

General remarks. The Officiating Financial Commissioner thinks that more advantage should have been taken of the allotments, more especially as the favourable rainfall would have enabled cultivators to derive the maximum benefit from the loans. It should, however, be remembered that the very prosperous season which was experienced in 1899-1900

must, to a large extent, have dulled the necessity and the appetite for these loans.

Revenue business.

48. Fewer revenue proceedings were instituted during the year, to judge by the figures in Statement No. XXVI, the decreases being most noticeable in Hanthawaddy and Tharrawaddy. In the latter district it appears that cases which passed through more than one office were included only once in the totals, whereas in 1899-1900 they were entered once for every office through which they passed. The latter procedure was correct and should not have been abandoned. More proceedings were pending at the close of the year; and, although the large numbers of unfinished grant cases in Pegu and Tharrawaddy are to some extent the cause, allowance must be made for the effect of the orders issued during the year requiring that agricultural advance, fishery sale and similar proceedings should not as hitherto be closed as soon as the advance was issued or the fishery sold, but should be kept pending till the recovery of the advance or of the fishery revenue as the case might be.

Revenue Proceedings. Statement XXVI, page 74.

Decrease in Hanthawaddy and Tharrawaddy.

Mr. Norton is very doubtful about the advisability of retaining this statement of revenue business. He puts more faith in inspections than in these figures, the accuracy of which is open to doubt and impossible of check.

49. Commissioners and Deputy Commissioners heard more appeals than in 1899-1900. This is a good sign and indicates that revenue work is being disposed of methodically. While the decisions of the Deputy Commissioners were upheld in more cases, they in their turn reversed more orders of their subordinates than in the previous year. For example, the Deputy Commissioner, Sandoway, decreed for the appellant in all ten appeals heard by him. Again, in no fewer than 33 of the 42 appeals to the Commissioner, Tenasserim, from the orders of the Deputy Commissioner, Amherst, the cases were remanded for retrial. This does not speak well for the state of the Amherst revenue office, which has also been responsible for several delays. Appeals were most numerous in the Irrawaddy division. These statistics this year relate only to Lower Burma.

Appellate work. Statement XXVII, page 76.

Inspections.

50. With the exception of the reports from the Meiktila and Minbu divisions and from Hanthawaddy district in the Pegu division, comparatively little is said concerning the state of Revenue offices and the amount of inspection work accomplished by District Officers. The Commissioners, Meiktila and Minbu, did a large amount of good work in overhauling district and subdivisional and township offices, while the Commissioners, Pegu and Irrawaddy, though much hampered by the heavy burden of civil appeals, made some useful inspections of subordinate offices. Mr. Norton was glad to notice an increasing tendency to abandon the plan of merely recording monosyllabic answers to the numbered queries of the Inspection Manual. Notes written in this old fashion are as a rule troublesome for superior officers to read, for they involve a constant reference to the Inspection Manual, and in the hands of a subordinate they are about as useful and interesting as are the answers to a puzzle in a periodical to a person who has not got the back numbers to refer to.

Inspection of Revenue offices.

During the year Mr. Norton inspected 13 District, 12 Subdivisional, and 13 Township revenue offices, chiefly in the Minbu, Meiktila and Irrawaddy divisions; most of these were found to be in fairly sound working order. The Kyaukse, Yamèthin, Minbu, Bassein and Hanthawaddy District offices were in very good order; the Thôngwa and Pakôkku District offices were the least satisfactory met with, and in them the clerks were found to be overwhelmed with work, a substantial part of which was unnecessary because it was either antique or of their own making. The Subdivisional offices, Toungoo and Ngathainggyaung (Bassein), and the township offices of Thabaung (Bassein) and of Dedayè (Thôngwa) were in

Inspections by Financial Commissioner.

bad order. Both the Myoôks responsible for the township offices have since been removed from Government service.

Akunwuns.

With two or three exceptions the post of Akunwun in all districts was satisfactorily filled during the year. Mr. Norton would, however, single out for special mention Maung Ba Thaw (2) (Myingyan), Maung Aung Nyun (Hanthawaddy), Maung Ba (1) Bassein), Maung Byaung (Minbu) and Maung Bwin (Katha).

Faults in Subdivisional and Township Offices.

The chief fault found in subdivisional and township offices was the want of method in disposing of revenue work, which was kept mixed up with papers belonging to other departments, instead of being all together in one place, where it could not be lost sight of so constantly as used sometimes to be the case. In most of the offices inspected the Financial Commissioner requested the Deputy Commissioners to supply almirahs specially fitted with separate places for the reception of revenue proceedings, correspondence and registers. In all offices there was a distinct tendency to increase work by the upkeep of quite unnecessary, unprescribed manuscript registers, and by the elaborate system of double registration of proceedings both in the appropriate register of proceedings and in the correspondence registers of letters issued and of letters received. In numerous cases proceedings which had passed to and fro once or twice between the Deputy Commissioner's office and those of his subordinates had been unnecessarily registered a dozen times over and the files themselves bore the appearance of letters which had passed through the Dead Letter Office. Again, an excessively elaborate system of correspondence files was in force in many subordinate offices. Clear instructions were given in every case to stop this waste of time, and these, when properly carried out will not only considerably reduce the volume of unprofitable office work now done by subordinate officers in most districts, but should render it possible to do the remaining necessary work in a more thorough and punctual manner. Mr. Norton has since embodied some of the results of his inspections in modifications of certain generally misunderstood sections of the District Office Manual, which during the year superseded the old Revenue Office Manual. These modifications are being circulated among selected Commissioners for opinion and will in due course be submitted for the approval of the Local Government.

Revenue Record-rooms.

Insufficient attention was paid in some districts to the Revenue record-room and the half-yearly inspection notes by the Deputy Commissioners have not in every case been submitted to this office. The attention of all Deputy Commissioners is again drawn to this important part of their duty. During the year the Officiating Financial Commissioner inspected the revenue record-rooms at Meiktila, Kyauksè, Yamèthin (Meiktila division), Pakôkku, Magwe, Minbu, Thayetmyo (Minbu division), Henzada, Thôngwa, Bassein (Irrawaddy division), Rangoon Town, Hanthawaddy (Pegu division) and Toungoo (Tenasserim division). The record-rooms of the Meiktila division, of Minbu, Pakôkku, Henzada, and Bassein were found in very good order. The Rangoon Town district record-room had been allowed to fall into confusion; the condition of that at Thôngwa had deteriorated and the state of these rooms at Thayetmyo, Magwe and Hanthawaddy admitted of improvement. The new buildings for the fire-proof record-rooms at Yamèthin, Meiktila, Pakôkku and Magwe were not completed during the year; they will, however, soon be ready. The introduction of a standard type of rack consequent on the general construction of new record-rooms throughout the Province seemed a good opportunity for systematising the numbering of compartments which hitherto have either not been numbered at all or numbered differently in every district. A simple and easily intelligible system has now been devised and is being introduced.

New system of numbering.

51. Two new chapters dealing respectively with "Minerals" and "Grant of copies and inspection of records in the custody of the Land Records Department" were added during the year to the Directions to Revenue Officers under the (Lower) Burma Land and Revenue Act and to the Rules under the Upper

Land and Revenue Act and Regulation.

Burma Land and Revenue Regulation. The Land Revenue Manual for Upper Burma was thoroughly revised and a new edition published.

Concluding remarks.

52. Steps have been taken since the close of the year to carry out the instructions of the Government of India in the matter of abolishing useless returns. Mr. Norton feels sure that the result of thus diminishing revenue office work will be a substantial increase of attention to what remains. The Revenue account registers, although working well and generally understood, are perhaps too numerous and too elaborate, while the preparation of periodical returns still gives much trouble, because the figures for these are not always ready to hand, but have to be laboriously compiled. The main object to be kept in view in revising or prescribing registers and returns is to so devise them that the latter can be at once prepared from the totals of various columns in the former. Mr. Norton will welcome all suggestions for improvements in this direction.

By order,

RANGOON:
The 14th August 1901.

W. J. KEITH,
Secretary to the Financial Commissioner, Burma.

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STATEMENT NO I.—*Total acreage, classification of areas, irrigated crops, current fallows and*

	Akyab.	Northern Arakan.	Kyaukpyu.	Sandoway.	Rangoon Town.	Hanthawaddy.	Pegu.	Tharrawaddy.
A-1.—*Total acreage.*	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Area according to professional survey ...	3,287,040	3,349,120	2,807,680	2,421,760	12,160	1,934,720	2,743,087	1,832,320
A-2.								
1. Forests	...	...	...	...	...	219,785	405,831	616,998
2. Not available for cultivation ...	961,621	429,139	2,466,057	2,350,000	10,727	531,422	1,149,156	243,992
3. Cultural waste, other than fallow ...	1,654,595	2,909,014	187,817	7,010	300	60,626	474,633	525,679
4. Current fallows	62,304	...	2,124	1,738	...	31,350	27,950	15,693
5. Net area cropped during the year ...	608,520	10,967	151,682	63,012	1,133	1,091,537	685,517	430,858
6. Irrigated during the year from (*c*) Tanks	...	...	...	...	...	...	...	...
(*d*) Wells	...	...	...	...	...	...	...	...
(*e*) Other sources ...	...	...	...	...	...	...	...	...
Total area irrigated ...	...	...	...	...	...	...	...	...
7. Crops irrigated. (*b*) Other cereals and pulses ...	...	...	...	...	...	...	...	...
(*c*) Miscellaneous food crops ...	...	...	...	...	...	...	...	...
(*d*) Miscellaneous non-food crops. ...	...	...	...	...	...	...	...	...
A-3.								
Cereals and pulses. 1. Rice	569,489	9,147	139,743	52,914	906	1,045,057	671,059	400,354
4. Cholum or jowar (millet) ...	...	...	...	...	...	...	...	...
5. Cumbo or bajra (millet) ...	...	...	...	...	...	...	...	...
7. Maize	73	...	...	...	...	122	681	77
8. Gram (pulse) ...	...	...	...	...	...	...	...	...
9. Other food-grains, including pulses. ...	...	...	...	...	...	...	...	4,323
Oil seeds ... 10. Linseed	...	...	...	...	...	...	...	...
11. Till or jinjilly ...	...	197	6	496	...	18	825	3,115
11*a*. Mustard seed ...	570	...	...	...	...	...	...	...
12. Others	2,110	...	...	...	...	...	...	...
13. Condiments and spices ..	...	...	...	...	...	...	...	...
Sugar ... 14. Sugar-cane ...	250	...	559	1,385	...	178	...	726
Fibres ... 16. Cotton	1,304	316	3	67	...	...	...	...
18. Others	135	...	60	...	...	...	...	...
Dyes ... 19. Indigo	...	...	51	...	...	...	...	...
Drugs and narcotics. 22. Coffee	...	...	...	...	...	...	...	...
24. Tobacco	193	1,307	2,569	1,808	...	41	686	5,491
29. Orchards and garden produce.	25,214	...	7,511	4,834	129	36,101	12,011	12,541
30. Miscellaneous crops. food ...	5,767	...	1,152	1,508	98	2,441	286	4,231
non-food	3,415	...	28	...	...	7,579	...	...
31. Total ...	608,520	10,967	151,682	63,012	1,133	1,091,537	685,548	430,858
32. Area cropped more than once.	...	...	...	...	...	...	31	...
53. (31—32) Net area cropped during the year.	608,520	10,967	151,682	63,012	1,133	1,091,537	685,517	430,858
A-4.—*Stock, &c.*								
1. Bulls and bullocks	50,321	604	25,010	6,442	2,253	65,745	54,712	55,145
2. Cows	46,950	1,788	29,328	7,567	1,148	15,471	11,150	19,026
3. Male buffaloes	36,782	12	8,934	6,966	115	39,630	34,266	16,363
4. Cow buffaloes	26,665	18	13,012	9,896	660	19,708	22,042	12,877
5. Young stock (calves and buffalo calves) ...	82,248	627	46,603	18,680	991	28,082	29,851	38,035
6. Sheep	330	...	...	...	1,602	15	7	...
7. Goats	6,623	2,162	859	906	1,689	4,068	2,702	1,054
8. Horses and ponies	296	1	69	124	2,868	785	677	795
11. Pughs	57,021	...	12,358	6,985	42	47,542	60,066	48,702
11. Carts	5,269	...	499	878	864	24,539	19,416	26,923

Note.—Side-headings, the columns against which are blank [*e.g.*, A-2—6 (*a*) and (*b*)], or which

stock in each district of Lower Burma for the year ending 30th June 1901—(paras. 9 and 10).

Prome.	Thôngwa.	Bassein.	Henzada.	Myaungmya.	Thayetmyo (Lower Burma).	Toungoo.	Salween.	Thatôn.	Amherst.	Tavoy.	Mergui.	Grand Total, Lower Burma.
Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1,865,668	2,220,355	2,641,036	1,838,133	1,900,728	1,534,080	3,950,080	1,706,240	3,250,513	4,519,680	3,397,120	6,264,960	53,476,480
318,617	370,020	156,998	316,667	203,113	417,056	916,397	76,480	45,063	654,284	412,928	192,000	5,322,237
940,684	316,458	990,329	874,114	356,158	444,192	1,771,715	825,622	1,851,224	3,485,582	1,821,507	3,503,259	25,325,558
271,354	639,308	907,474	152,576	842,511	542,175	992,313	783,846	778,298	36,655	1,042,878	2,476,967	15,286,019
11,952	49,963	62,472	15,530	35,980	8,294	6,091	...	14,204	13,110	9,802	8,305	376,862
323,061	844,606	523,263	479,246	462,966	122,363	260,564	20,292	561,724	330,049	110,005	84,439	7,165,804
...	...	...	...	...	154	...	...	...	...	...	...	154
...	...	...	...	...	111	...	...	...	...	...	...	111
...	...	1,065	1,726	...	4,370	...	...	...	...	690	...	7,851
...	...	1,065	1,726	...	4,635	...	...	...	...	690	...	8,116
...	...	...	1,521	...	4,524	...	...	...	...	690	...	6,735
...	...	949	205	...	111	...	...	...	...	...	...	1,265
...	...	116	...	...	...	...	...	...	..	...	...	116
277,020	797,233	487,677	417,281	429,394	78,185	235,721	17,461	513,484	289,958	82,811	62,807	6,577,701
...	...	...	...	...	891	...	...	...	...	...	...	891
...	...	...	...	...	8	...	...	...	...	...	...	8
1,158	2,186	644	1,023	233	5,158	86	...	...	38	...	...	11,479
...	...	110	268	180	...	...	...	...	...	...	...	558
8,556	2,571	1,803	7,880	...	5,394	519	...	2,424	...	...	...	33,470
...	...	...	...	...	4	..	...	...	...	...	...	4
3,349	424	107	1,055	789	15,100	2,018	...	2,425	14	139	546	30,623
...	...	...	...	...	...	...	...	...	...	...	...	570
...	...	...	...	...	...	...	...	...	...	...	...	2,110
...	3,837	24	...	...	...	...	...	...	...	...	..	3,861
210	360	175	232	241	31	633	117	3,957	876	70	76	10,076
2,582	...	...	...	...	4,114	...	...	190	...	13	...	8,589
...	...	...	...	...	...	...	...	..	...	465	..	660
...	...	...	...	...	30	...	...	...	...	...	...	81
...	...	...	...	...	...	383	...	...	...	5	1	389
3,765	1,813	1,780	9,775	67	7,387	794	...	1,230	125	3	355	39,189
21,017	32,271	26,067	37,866	24,811	3,966	17,568	2,566	35,885	36,699	27,042	20,579	384,678
5,404	3,911	1,656	3,866	6,859	4,368	2,842	148	2,129	1,017	112	75	47,870
...	...	3,220	...	392	218	...	...	..	1,322	307	...	16,481
323,061	844,606	523,263	479,246	462,966	124,854	260,564	20,292	561,724	330,049	110,967	84,439	7,169,288
...	...	...	...	...	2,491	...	...	...	...	962	...	3,484
323,061	844,606	523,263	479,246	462,966	122,363	260,564	20,292	561,724	330,049	110,005	84,439	7,165,804
55,616	40,362	36,779	61,179	14,062	31,233	11,784	615	47,613	33,812	5,053	262	598,602
26,052	13,150	25,081	30,530	11,371	31,969	5,246	460	21,769	24,188	4,201	377	326,822
6,366	23,979	19,861	17,037	14,792	4,518	11,878	1,367	19,194	11,575	6,383	9,415	289,373
7,866	18,273	16,529	11,406	11,915	6,125	11,244	2,437	13,401	10,805	9,519	16,949	241,347
45,245	30,137	49,316	44,040	21,445	43,381	19,659	4,135	20,355	47,379	21,674	20,103	617,986
1	...	...	...	...	459	...	...	...	19	...	...	2,433
1,259	1,360	2,849	1,694	1,395	1,739	2,185	1,099	2,362	4,180	725	580	41,490
543	318	1,266	2,032	150	527	311	1	221	1,281	72	19	12,356
38,481	47,067	31,229	41,186	18,953	15,953	22,767	1,201	56,779	11,119	5,255	3,446	526,152
23,819	16,258	12,179	29,311	4,465	10,577	7,953	25	13,293	7,663	1,345	141	205,417

merely repeat the entries against some other side heading. [*e.g.*, A-1—3 and 4] are omitted.

STATEMENT No. IIA.—*Prices of produce, &c., in Lower Burma for the year ending 30th June 1901*—(para. 11).

Division.	District.	Wholesale prices of Agricultural produce per maund of 82⅔ lbs.						
		Rice (husked).	Maize (seed).	Gram.	Til or jinjilly (seed).	Sugar (gur or jaggery).	Cotton, cleaned.	Ghee (clarified butter).
1	2	3	8	9	11	12	13	15
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arakan.	Akyab ...	3 5 6	.....	.....	4 10 0	6 12 0	9 0 0	43 0 0
	Northern Arakan ...	4 0 0	.....	.....	3 6 0	15 0 0	10 0 0	45 0 0
	Kyaukpyu ...	3 10 0	.....	.....	.....	4 8 0	.....	38 0 0
	Sandoway ...	2 4 0	.....	.....	7 0 0	3 8 0	.....	43 0 0
Pegu.	Rangoon Town ...	2 12 0	.....	.....	.....	4 8 0	.....	36 0 0
	Pegu ...	3 0 0	.....	.....	4 0 0	5 10 0	.....	39 5 0
	Tharrawaddy ...	2 10 0	.....	.....	4 3 8	5 14 0	.....	52 14 0
	Prome ...	2 8 0	1 6 0	.....	7 13 0	9 10 0	14 10 0	38 10 0
Irrawaddy.	Thôngwa ...	3 4 6	3 3 0	.....	7 2 0	5 11 0	.....	67 9 11
	Bassein ...	3 5 10	2 10 5	.....	.....	5 5 8	.....	50 2 7
	Henzada ...	3 5 4	2 0 0	.....	7 0 9	.....	.....	38 3 0
	Myaungmya ...	4 1 0	.....	.....	.....	4 3 6	.....	45 0 0
Minbu.	Thayetmyo ...	2 7 4	1 0 0	2 12 0	5 1 3	5 4 0	18 0 0	40 0 0
Tenasserim.	Toungoo ...	3 6 1	.....	.....	6 9 10	5 9 7	.....	39 5 11
	Salween ...	4 6 10	.....	.....	4 9 1	5 14 0	.....	47 0 3
	Thatôn ...	3 3 0	.....	.....	4 11 0	5 10 0	.....	40 2 0
	Amherst ...	3 6 10	.....	.....	.....	4 8 2	.....	39 7 3
	Tavoy ...	2 13 2	.....	.....	.....	6 12 2	.....	39 7 2
	Mergui ...	2 14 0	.....	.....	5 1 0	10 4 0	.....	40 0 0

Division.	District.	Wholesale prices of Agricultural produce per maund of 82⅔ lbs.		Retail prices.					
		Fodder.		Firewood (per maund).	Salt (per maund).	Iron (per maund).	Plough bullocks, each.	Sheep (each).	Fish, per seer (fresh).
		Grass.	Straw.						
1	2	16	17	19	20	21	22	23	24
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Akyab.	Akyab ...	0 6 0	0 2 6	0 8 0	2 0 0	8 0 0	46 0 0	9 8 0	0 4 0
	Northern Arakan ...	.....	.....	.....	5 0 0	.....	.....	.....	0 2 6
	Kyaukpyu ...	0 3 0	0 3 0	0 2 0	1 12 0	7 5 0	25 0 0	.....	0 3 6
	Sandoway ...	0 4 0	0 2 0	0 1 4	2 6 0	7 0 0	40 0 0	.....	0 6 0
Pegu.	Rangoon Town ...	0 4 3	0 10 6	0 9 0	2 3 3	5 3 0	90 0 0	.....	0 8 0
	Pegu ...	.....	.....	0 3 4	2 13 0	6 11 10	55 0 0	.....	0 3 3
	Tharrawaddy ...	0 2 0	.....	0 1 6	2 15 0	5 10 0	60 0 0	.....	0 4 9
	Prome ...	0 5 0	0 4 0	0 6 0	.....	5 2 0	75 0 0	.....	0 12 0
Irrawaddy.	Thôngwa ...	.....	.....	0 7 9	2 13 0	8 5 2	65 0 0	.....	0 4 0
	Bassein ...	0 11 8	0 9 6	0 4 8	2 13 1	11 4 4	70 0 0	.....	0 5 6
	Henzada ...	0 7 9	0 1 0	0 6 9	2 11 2	8 7 0	75 0 0	.....	0 7 11
	Myaungmya ...	0 4 0	0 1 6	0 7 3	2 13 0	8 8 0	60 0 0	.....	0 5 3
Minbu.	Thayetmyo ...	0 5 0	0 6 0	0 4 0	3 0 0	8 7 0	60 0 0	.....	0 7 0
Tenasserim.	Toungoo ...	0 4 6	0 1 9	0 7 6	2 8 2	5 9 7	60 0 0	.....	0 9 0
	Salween ...	.....	.....	.....	2 13 0	.....	80 0 0	.....	0 9 0
	Thatôn ...	0 4 0	0 2 0	0 6 0	2 12 9	.....	68 0 0	.....	0 12 0
	Amherst ...	0 7 0	0 3 8	0 4 1	2 13 1	7 14 3	20 0 0	.....	0 7 0
	Tavoy ...	0 4 6	0 5 4	0 6 6	2 8 0	6 6 10	30 0 0	.....	0 7 6
	Mergui ...	0 3 0	0 2 0	0 2 0	2 1 6	6 13 3	50 0 0	.....	0 4 0

NOTE.—Columns 4, 5, 6, 7, 10, 14 and 18 are blank.

STATEMENT No. IIB.—*Prices of produce, &c., in Upper Burma for the year ending 30th June 1901*—(para. 11).

Division.	District.	Wholesale prices of Agricultural produce per maund of 82⅔ lbs.				
		Rice.	Millet.	Maize.	Pulses.	Oil seeds.
1	2	3	4	5	6	7
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Minbu.	Pakôkku	2 11 11	1 4 9	.....	1 10 6	4 15 10
	Minbu	2 14 4	1 12 2	1 0 0	2 13 1	5 8 10
	Magwe	2 15 3	.....	0 11 4	1 13 11	5 10 4
Mandalay.	Mandalay	3 12 7	.....	1 6 5	3 7 5	6 1 0
	Bhamo	2 13 8	.....	.....	.....	4 10 8
	Myitkyina	2 11 11	.....	.....	.....	3 14 2
	Katha	.....	.....	.....	.....	.....
	Ruby Mines ...	5 3 1	.....	.....	.....	.....
Saga-ing.	Shwebo	2 5 7	.....	0 9 0	2 0 11	5 2 10
	Sagaing	2 13 8	1 9 7	.....	.....	4 8 10
	Lower Chindwin ...	2 7 4	0 15 7	.....	1 12 6	5 10 4
	Upper Chindwin ...	2 3 1	.....	.....	.....	.....
Meik-tila.	Kyauksè	2 14 2	.....	.....	3 9 5	6 0 0
	Meiktila	2 11 11	1 2 6	0 12 6	2 0 11	4 10 8
	Yamèthin	2 11 11	0 14 2	0 12 4	2 2 10	4 2 11
	Myingyan	3 2 11	2 10 7	.....	1 11 7	5 4 1

Division.	District.	Wholesale prices of Agricultural produce per maund of 82⅔ lbs.		Retail prices per maund.	
		Wheat.	Gram.	Cotton.	Salt.
1	2	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Minbu.	Pakôkku	.....	2 14 8	.....	2 14 11
	Minbu	2 15 1	3 0 10	3 13 4	.....
	Magwe	3 11 8	.....	4 0 11	2 11 3
Mandalay	Mandalay	3 5 6	3 4 1	(a) 27 0 10	2 4 1
	Bhamo	.....	.....	.....	2 7 8
	Myitkyina	.....	.....	.....	3 6 1
	Katha	.....	.....	.....	3 6 1
	Ruby Mines	.....	.....	.....	4 8 2
Saga-ing.	Shwebo	.....	.....	.....	2 14 11
	Sagaing	3 3 5	2 7 11	3 3 5	2 4 1
	Lower Chindwin	1 9 1	2 5 11	6 5 0	2 4 1
	Upper Chindwin	.....	2 5 0	.....	.....
Meik-tila.	Kyauksè	.....	1 15 6	.....	3 2 6
	Meiktila	.....	2 12 11	3 13 4	2 14 11
	Yamèthin	.....	2 7 11	2 7 8	2 11 3
	Myingyan	.....	1 13 11	(a) 13 8 5	2 4 1

(a) Cleaned cotton.

STATEMENT No. III.—*Condition of the permanent survey marks*—(para. 23).

District.	Total number of permanent survey marks in the district.	Number of lost marks abandoned under orders of Director.	Number of marks visited by circle thugyis, *thugyisayes*, and revenue surveyors.	Number of marks				Number of marks protected by mounds of earth.	Remarks.
				Found broken.	Replaced.	Missing.	Replaced.		
1	2	3	4	5	6	7	8	9	10
Akyab	12,092	107	5,503	573	209	44	30	9,670	
Kyaukpyu	14,495	...	6,015	523	523	50	9	4,496	
Sandoway	5,018	88	4,757	747	747	304	114	3,816	
Hanthawaddy	20,232	395	11,435	1,550	1,508	452	426	9,246	
Pegu	20,281	1,793	6,282	802	764	1,074	270	4,352	
Tharrawaddy	10,426	94	3,520	76	76	32	8	5,356	
Prome	29,490*	2,379	10,185	668	668	670	632	9,973	
Thôngwa	31,377	686	15,778	699	359	1,794	1,197	9,959	
Bassein	22,374	615	11,970	260	260	222	206	11,954	
Henzada	28,829*	...	17,224	1,598	900	1,540	508	14,086	
Myaungmya	26,929*	322	13,034	820	820	390	366	13,070	
Thayetmyo	8,976	230	4,848	90	90	36	7	8,717	
Toungoo	16,818	...	5,640	696	...	1,818	...	3,049	
Thatôn	30,272*	538	13,823	468	467	551	324	13,588	
Amherst	22,532	269	4,154	495	193	373	65	2,981	
Tavoy	10,355*	100	3,318	32	29	18	12	2,508	
Mergui	22,422	50	7,749	60	60	58	55	7,746	
Minbu	33,576*	...	15,132	92	50	804	5	14,181	
Mandalay	10,818*	550	6,317	587	46	1,504	825	4,118	
Katha	21,768*	25	17,407	799	207	...	...	11,375	
Shwebo †	36,557	...	4,425	2,026	16	348	...	31,406	
Sagaing †	25,710*	...	15,061	327	327	1,430	82	13,304	
Kyauksè	7,730	74	3,141	127	127	41	41	7,656	
Meiktila	15,000	...	6,364	2,246	764	...	...	2,239	
Yamèthin †	1,250*	...	696	...	...	202	...	323	
Myingyan †	39,608	...	16,138	580	...	727	...	14,831	
Total, 1900-1901 ...	524,935	8,315	229,918	16,941	9,210	14,482	5,182	234,000	
Total, 1899-1900 ...	506,778	6,665	189,115	11,923	9,329	13,233	6,068	196,355	

* Revised figures. † Under settlement.

STATEMENT No. IV.—*Area under Supplementary Survey and cost of operations*—(Para. 24).

District.	Total area in square miles.	Total area under occupation.	Total area cultivated.	Total area assessed.	Cost per square mile of area in column 2.			Total cost per acre of area in column 3.	Total assessment (including cesses) on area under Supplementary Survey.	Total cost per cent. of total land revenue assessment (column 10).
					Superintendence and inspection (*supervision*).	Surveyors and chainmen (*survey*).	Total.			
1	2	3	4	5	6	7	8	9	10	11
	Sq. m.	Acres.	Acres.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A. P. DC.	Rs.	Rs.
Akyab ...	1,921	584,928	520,921	572,312	8 3 7	18 0 7	26 4 2	1 4·56	11,82,809	4·26
Kyaukpyu ...	686	104,264	101,238	101,131	12 11 2	8 7 0	21 2 2	2 2·70	1,78,349	8·13
Sandoway ...	148	36,132	33,784	35,342	51 14 3	29 7 3	81 5 6	5 3·97	71,718	16·79
Hanthawaddy ...	2,630	1,100,612	1,064,890	1,090,810	8 11 0	21 2 1	29 13 1	1 1·68	33,04,593	2·37
Pegu ...	2,164	640,720	618,466	625,336	5 8 0	12 11 2	18 3 2	0 11·80	16,55,529	2·38
Tharrawaddy ...	1,159	424,029	403,775	415,375	9 15 7	19 4 10	29 4 5	1 3·36	8,87,222	3·82
Prome ...	1,725	321,416	309,235	321,036	7 0 11	12 11 11	19 12 10	1 8·41	4,22,402	8·09
Thôngwa ...	2,491	888,053	835,533	880,152	8 13 11	16 15 7	25 13 6	1 1·92	21,72,417	2·96
Bassein ...	2,179	569,414	507,612	562,646	8 8 11	16 14 5	25 7 4	1 6·71	13,69,131	4·05
Henzada ...	1,786	490,970	475,405	487,173	8 2 2	15 14 10	24 1 0	1 4·80	9,26,731	4·64
Myaungmya ...	2,063	495,243	457,429	484,243	5 11 7	11 13 1	17 8 8	1 2·03	10,85,557	3·33
Thayetmyo ...	577	86,578	78,429	86,415	14 11 8	14 15 0	29 10 8	3 1·96	1,09,476	15·64
Toungoo ...	811	157,008	148,053	146,003	7 2 11	7 0 9	14 3 8	1 2·11	3,81,082	3·03
Thatôn ...	2,277	554,940	540,393	549,393	8 3 0	12 7 11	20 10 11	1 4·29	11,90,407	3·96
Amherst ...	1,298	319,108	303,204	313,482	10 15 0	13 11 6	24 10 6	1 7·26	6,76,467	4·73
Tavoy ...	434	106,090	96,289	103,742	18 4 4	15 14 9	34 3 1	2 1·91	*2,11,116	7·03
Mergui ...	577	78,198	70,745	76,844	12 2 0	13 1 2	25 3 2	2 11·70	1,53,657	9·46
Total, Lower Burma...	24,926	6,957,703	6,565,401	6,851,435	8 13 1	15 3 5	24 0 6	1 4·53	1,59,78,663	3·75
Minbu ...	1,418	349,189	207,082	198,030	7 14 0	11 7 5	19 5 5	1 3·08	3,93,050	6·98
Mandalay ...	684	210,037	125,567	121,924	22 9 10	27 3 3	49 13 1	2 7·15	3,83,460	8·89
Katha ...	701	129,768	114,454	113,270	11 4 8	15 2 8	26 7 4	2 3·45	1,27,904	14·50
Kyauksè ...	562	231,009	157,962	153,510	23 1 8	38 1 3	61 2 11	2 4·57	6,46,271	5·32
Meiktila ...	1,579	574,496	364,426	364,419	9 2 7	11 6 0	20 8 7	0 10·84	5,64,817	5·74
Total, Upper Burma...	4,944	1,494,499	969,491	951,153	12 8 8	17 2 8	29 11 4	1 6·87	21,15,502	6·94
Grand Total, 1900-1901	29,870	8,452,202	7,534,892	7,802,588	9 7 0	15 8 7	24 15 7	1 4·94	1,80,94,165	4·12
Grand Total, 1899-1900...	28,506*	8,003,820*	6,867,623*	7,214,006*	8 15 4	15 11 4	24 10 8	1 4·88	160,36,393*	4·26

* Revised figures.

STATEMENT No. V.—*General statistics relating to Government Survey Schools for the official year 1900-1901.*—(para. 27).

Station at which school is established.	Number of pupils on the rolls *On the 31st March 1901.* Paying pupils.	Free pupils.	Total.	Average time spent by each pupil under tuition.	Number of days school was in session during the year.	Number of scholarship holders from time to time during the year. At Rs. 10.	At Rs. 5.	Number of students appointed to the public service during the year.	Total income.	Expenditure. Establishment.	Scholarships.	Prizes.	Other.	Total.	Actual cost. Total, column 15 —column 10.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				M. D.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab ...	36	...	36	8 16	265	2	4	2	378	1,104	455	28	431	2,018	1,640
Kyaukpyu ...	17	7	24	7 1	240	4	6	3	242	1,104	915	18	106	2,143	1,901
Insein ...	41	...	41	9 2	275	2	6	7	724	1,154	600	30	583	2,367	1,643
Pegu ...	45	...	45	7 24	262	7	14	5	857	1,104	915	32	156	2,207	1,350
Tharrawaddy ...	18	...	18	8 10	266	4	5	3	442	1,072	444	14	127	1,657	1,215
Prome ...	8	3	11	7 28	267	5	15	1	256	1,104	535	10	190	1,839	1,583
Ma-ubin ...	20	...	20	7 15	273	...	...	3	554	924	730	16	179	1,849	1,295
Bassein ...	18	7	25	7 15	246	5	8	16	456	1,128	707	20	520	2,375	1,919
Henzada ...	16	...	16	7 26	275	2	5	7	310	1,104	485	12	94	1,695	1,385
Myaungmya ...	8	3	11	8 14	262	2	5	3	299	984	535	10	367	1,896	1,597
Toungoo ...	26	1	27	6 7	244	3	8	17	523	1,140	426	20	517	2,103	1,580
Moulmein ...	18	...	18	8 8	248	7	13	3	408	929	1,155	14	217	2,315	1,907
Tavoy ...	23	...	23	8 7	249	2	4	...	244	1,104	504	16	398	2,022	1,778
Minbu ...	44	9	53	7 24	244	32	64	14	608	1,178	1,603	60	411	3,252	2,644
Mandalay ...	3	26	29	8 13	275	4	14	4	28	1,104	1,147	32	46	2,329	2,301
Katha ...	15	3	18	8 11	277	2	2	...	209	744	200	22	661	1,627	1,418
Shwebo ...	8	11	19	10 5	248	1	10	5	143	1,104	451	20	325	1,900	1,757
Sagaing ...	14	5	19	8 25	268	6	16	7	225	1,010	803	20	315	2,148	1,923
Kyauksè ...	10	14	24	8 29	267	7	14	1	82	1,104	860	18	213	2,195	2,113
Meiktila ...	5	25	30	8 3	267	6	13	...	64	1,104	1,289	30	304	2,727	2,663
Yamèthin ...	11	20	31	7 15	269	3	7	5	109	1,104	439	34	135	1,712	1,603
Total, 1900-01	404	134	538	8 0	261	106	233	106	7,161	22,407	15,198	476	6,295	44,376	37,215
Total, 1899-00	399	124	523	8 7	268	94	178	126	6,605	21,865	14,874	272	5,210	42,221	35,616

STATEMENT NO. VI.—*Supplementary Survey Inspections.*—(para. 28).

1	2	3	4			5	6	7			8			9	10
		NUMBER OF *KWINS* IN WHICH THE FIELD-WORK WAS TESTED.													
		BY LAND RECORDS STAFF.					BY DISTRICT OFFICERS.								
			Inspectors.					*Subdivisional Officers.*			*Township Officers.*				
District.	Total number of *kwins* in tract.	Superintendent.	Number of Inspectors.	Number of *kwins* checked.	Average.	Total.	Deputy Commissioner.	Number of Subdivisional Officers.	Number of *kwins* checked.	Average.	Number of Township Officers.	Number of *kwins* checked.	Average.	Total.	Remarks.
Akyab	1,103	94	5	657	131	704	7	3	31	10	8	54	7	92	
Kyaukpyu ...	547	76	3	300	100	376	3	...	...	...	5	53	11	56	
Sandoway ...	192	72	2	177	88	181	3	...	...	...	3	24	8	27	
Hanthawaddy ...	2,795	86	7	902	129	961	8	3	28	9	6	68	11	104	
Pegu	1,076	82	5	548	110	630	3	2	2	1	5	44	9	49	
Tharrawaddy ...	542	60	4	423	106	438	12	2	20	10	5	40	8	72	
Prome	1,006	58	4	683	171	683	6	3	37	12	7	33	5	76	
Thôngwa ...	1,098	32	9	654	73	686	...	3	10	3	7	40	6	46	
Bassein	1,222	55	7	569	81	577	6	2	22	11	7	97	14	125	
Henzada ...	842	98	6	634	106	632	20	2	57	28	6	126	21	176	
Myaungmya ...	956	36	5	387	77	423	4	2	20	10	4	39	10	63	
Thayetmyo ...	377	107	2	243	121	273	...	2	3	1	4	24	6	27	
Toungoo ...	388	65	2	175	87	200	2	2	...	...	3	...	...	2	
Thatôn	1,402	103	6	485	81	530	12	3	24	8	6	24	4	60	
Amherst ...	880	71	5	469	94	410	3	3	18	6	7	29	4	50	
Tavoy	424	55	2	140	70	168	3	...	...	...	4	15	4	18	
Mergui	631	80	3	132	44	198	1	2	13	7	4	27	7	41	
Minbu	837	112	5	437	87	549	1	2	8	4	5	3	1	12	
Mandalay ...	596	134	5	499	100	430	...	...	...	...	4	23	6	23	
Katha	985	81	4	298	74	379	4	2	38	19	7	50	7	92	
Shwebo * ...	627	45	3	167	56	199	...	3	2	1	8	13	2	15	
Sagaing * ...	1,211	27	6	222	37	236	...	3	...	...	7	...	...	...	
Kyauksè ...	604	54	6	525	87	579	14	2	47	23	3	45	15	106	
Meiktila ...	1,910	86	5	455	91	541	2	1	3	3	2	7	3	12	
Yamèthin * ...	372	28	2	170	85	172	...	1	2	2	...	...	...	...	
Myingyan * ...	2,808	139	12	1,574	131	1,711	14	2	...	...	6	...	...	...	
Total, 1900-1901.	25,431	1,936	125	11,925	95	12,866	128	50	385	8	133	878	7	1,344	
Total, 1899-1900.	20,282	1,687	98	9,728	99	10,348	208	44	529	12	119	1,310	11	2,047	

* Under settlement.

STATEMENT No. VII.—*Errors found in field-work by Inspecting Officers*

District.	Number of Inspecting Officers.	NUMBER.		ERRORS AFFECT							
				IN SURVEY.			IN FALLOW AND CROP MARKING.				
		Circles visited.	*Kwins* visited.	Number of new plots or extensions checked.	*Errors found.* Half an acre or over.	*Errors found.* Under half an acre.	Number of fields checked.	Cultivated fields shown as fallow.	Fallow shown as cultivated.	Number of crops shown incorrectly.	Total number of errors.
1	2	3	4	5	6	7	8	9	10	11	12
Akyab	6	142	751	1,973	50	303	40,212	200	1,940	....	2,140
Kyaukpyu	4	81	376	600	54	462	5,956	326	2,349	...	2,675
Sandoway	3	23	181	943	19	363	5,584	147	1,277	...	1,424
Hanthawaddy ...	8	347	988	4,731	145	562	10,420	31	831	...	862
Pegu	6	91	630	1,546	91	541	5,469	419	609	...	1,028
Tharrawaddy ...	5	62	483	800	7	120	2,530	191	547	...	738
Prome	5	123	294	1,160	68	584	6,495	244	847	...	1,091
Thôngwa	11	119	718	1,051	306	303	4,928	251	1,349	...	1,600
Bassein	8	76	624	2,333	156	491	22,487	416	1,447	...	1,863
Henzada	7	409	364	1,522	77	1,082	141,346	160	1,976	...	2,136
Myaungmya	6	63	449	2,253	525	769	8,082	198	1,814	...	2,012
Thayetmyo	3	68	359	603	49	305	5,405	160	960	...	1,120
Toungoo	3	36	240	2,240	227	221	3,176	9	1,561	...	1,570
Thatôn	7	95	530	1,513	105	133	5,323	65	612	...	677
Amherst	6	86	540	1,696	118	448	8,407	462	2,146	...	2,608
Tavoy	6	48	195	621	87	180	2,378	79	602	...	681
Mergui	5	46	212	437	156	214	4,498	35	630	...	665
Minbu	6	188	760	5,737	376	377	23,972	541	412	31	984
Mandalay	7	101	633	2,298	270	630	62,733	1,084	456	200	1,740
Katha	5	32	379	397	12	115	...	262	1,353	...	1,615
Shwebo *	7	147	318	172	14	28	27,884	46	27	81	154
Sagaing *	7	141	236	962	132	330	2,310	5	6	...	11
Kyauksè	7	226	582	924	65	347	110,141	857	297	166	1,320
Meiktila	6	206	558	163	38	57	81,300	369	521	493	1,383
Total, 1900-01 ...	144	2,956	11,400	36,675	3,147	8,965	590,136	6,557	24,569	971	32,097
Total, 1899-00 ...	116	...	10,348	56,032	3,756	10,598	249,339	7,746	27,050	...	34,796

* Under

of the Land Records Department during the year 1900-1901—(para. 29).

ING ASSESSMENTS

IN CLASSIFICATION, RATES, &C.				RESULTING INCREASE OR DECREASE FROM THESE ERRORS.				STATISTICAL ERRORS.						
				Total increase.		*Total decrease*			*Number of errors detected.*					
Number of cases checked.	Classification found wrong.	Rates found wrong.	Total number of errors.	In area (acres.)	In revenue (Rs.)	In area (acres.)	In revenue (Rs.)	Number of holdings checked.	Holding boundaries.	*Kasins.*	Tenant statistics.	Sale, mortgage, and transfer statistics.	Others.	Total statistical errors
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1,986	26	...	26	63·48	258·03	...	...	52,381	197	5,018	267	531	124	6,137
12,587	73	...	73	173·64	349·56	...	...	13,723	793	1,236	525	553	152	3,259
195	51	...	51	39·35	76·63	3·66	5·10	9,876	197	1,703	299	138	248	2,585
11,663	8	...	8	345·22	1,023·74	88·84	298·73	11,690	201	5,087	359	191	328	6,166
443	27	...	27	314·55	680·84	16·97	55·59	4,960	287	5,885	301	88	256	6,817
5,754	38	...	38	78·67	165·37	8·22	15·22	17,979	299	2,419	276	116	110	3,220
...	...	...	...	158·50	198·28	12·31	14·35	24,745	860	4,752	198	262	841	6,913
7,445	174	...	174	805·84	1,910·78	0·75	...	12,207	1,509	13,451	860	323	868	17,011
2,756	34	...	34	278·89	877·46	60·94	174·56	12,002	310	2,857	242	122	493	4,024
20,339	181	...	181	373·37	695·65	11·41	53·52	2,039	1,065	8,387	314	129	181	10,076
2,234	31	...	31	1,368·00	3,260·00	109·00	248·00	7,168	562	7,250	556	204	1,004	9,576
14,214	21	21	42	359·37	429·90	252·91	308·36	14,214	248	640	335	214	144	1,581
1,747	18	...	18	496·00	1,423·00	...	...	4,690	43	719	209	85	129	1,185
7,673	47	5	52	163·28	219·41	31·71	44·38	7,673	199	7,216	71	51	207	7,744
1,659	123	24	147	195·68	347·10	9·32	23·54	13,170	638	7,856	262	212	614	9,582
390	28	...	28	129·00	247·00	...	...	4,252	200	1,337	204	87	133	1,961
1,475	109	2	111	288·11	538·08	39·01	61·60	3,926	285	2,641	84	112	330	3,452
45,630	246	323	569	325·28	762·15	616·73	1,163·08	24,947	305	1,171	515	426	364	2,781
15,582	37	61	98	275·00	1,602·00	132·00	1,810·00	16,336	777	1,337	354	249	573	3,290
...	...	...	...	77·21	92·15	225·86	326·95	3,941	243	948	6	6	5	1,208
12,031	1,779	...	1,779	...	...	...	...	9,360	136	78	158	137	195	709
...	...	...	...	85·42	...	21·81	...	936	12	27	60	14	36	149
13,512	15	12	27	155·00	1,327·00	66·00	479·00	15,238	388	1,303	403	356	645	3,095
1,582	4	48	52	117·51	655·33	...	597·84	16,053	82	222	136	232	139	811
180,897	3,070	496	3,566	6,666·37	17,139·46	1,707·45	5,679·82	303,506	9,836	83,540	6,994	4,838	8,119	113,327
164,154	1,287	...	1,287	7,575·00	19,902·00	1,892·00	4,414·00	348,228	11,353	98,278	7,338	3,637	7,146	127,752

settlement.

STATEMENT NO. VIII.—*Totals of sales, mortgages, and redemptions*

Division.	District.	Area of district.	Nature of transaction and area of land affected					
			By Succession.		By Partition.		By Gift.	
1	2	3	4		5		6	
		Acres.	No. of Cases.	Acres.	No. of Cases.	Acres.	No. of Cases.	Acres.
ARAKAN ...	Akyab	3,287,040	1,256	6,123	171	694	420	2,180
	Northern Arakan ...	3,349,120	...	...	...	...	...	...
	Kyaukpyu ...	2,807,680	91	381	55	147	14	134
	Sandoway ...	2,421,760	105	165	65	101	34	51
PEGU ...	Rangoon Town ...	12,160	10	9	...	...	1	3
	Hanthawaddy ...	1,934,720	377	9,190	76	1,626	180	3,641
	Pegu	2,743,087	119	2,434	32	649	108	1,513
	Tharrawaddy ...	1,832,320	519	3,168	131	791	216	1,235
	Prome	1,865,668	743	2,611	123	229	142	421
IRRAWADDY ...	Thôngwa ...	2,220,355	270	4,006	82	1,264	163	2,841
	Bassein	2,641,036	250	3,175	129	1,027	284	2,576
	Henzada ...	1,838,133	819	4,621	379	1,353	139	603
	Myaungmya ...	1,900,728	271	2,143	55	469	175	1,933
MINBU ...	Thayetmyo ...	1,534,080	113	264	57	117	74	136
TENASSERIM ...	Toungoo	3,950,080	221	1,487	29	154	87	521
	Salween	1,706,240	28	143	...	...	5	17
	Thatôn	3,250,513	268	2,220	150	1,705	358	3,161
	Amherst ...	4,519,680	119	967	88	341	156	876
	Tavoy	3,397,120	228	927	239	654	83	223
	Mergui	6,264,960	96	453	17	63	34	62
	Total, 1900-1901 ...	53,476,480	5,903	44,487	1,878	11,384	2,673	22,127
	Total 1899-1900 ...	53,476,480	5,624	43,806	1,770	9,243	2,810	23,214

and other transfers for the official year 1900-1901 (Lower Burma only)—(para. 31).

By sale or for any valuable consideration.		Amount of purchase money or value of consideration.	Land mortgaged.				Mortgaged land redeemed during the year.		Remarks.
			Land mortgaged in year under report.		*Total area under mortgage.*		Area.	Amount paid.	
			Area.	Amount for which mortgaged.	Area.	Amount for which mortgaged.			
7		8	9	10	11	12	13	14	15
No. of Cases.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	
3,113	24,338	5,29,372	4,388	69,018	10,663	1,79,924	4,237	57,819	
...	...	...	...	...	...	...	...	...	
394	1,559	23,494	2,343	20,102	6,847	1,27,182	1,387	21,447	
341	721	29,025	650	18,930	1,919	55,508	527	7,511	
58	169	...	...	...	...	...	...	...	
3,696	81,049	24,12,618	67,149	15,39,168	150,312	36,50,312	45,826	12,46,791	
2,690	43,396	9,40,535	14,115	2,47,367	31,342	5,06,488	13,894	1,99,758	
5,200	40,707	10,56,808	15,291	3,20,397	30,701	6,54,683	12,184	2,37,334	
3,241	11,172	3,65,800	3,933	1,05,541	31,753	11,16,388	4,657	1,15,162	
4,026	79,126	15,69,326	32,159	5,81,208	67,582	11,00,629	41,288	6,73,305	
2,427	28,365	5,85,179	10,002	2,98,417	21,417	7,46,772	7,314	2,71,914	
2,402	17,128	5,82,726	8,636	2,96,856	24,360	9,79,485	7,192	2,09,660	
1,679	23,424	4,34,025	9,850	2,24,003	19,980	4,26,000	3,538	55,183	
330	794	26,750	1,254	48,982	10,201	4,04,835	1,246	46,312	
735	7,419	1,48,289	4,330	79,161	13,483	2,10,605	66	1,250	
74	281	9,339	...	...	...	...	...	...	
2,584	39,663	8,97,797	46,604	4,12,082	66,795	6,85,028	8,469	2,28,413	
1,324	9,745	97,006	1,916	76,808	11,228	3,89,103	2,824	59,959	
700	2,758	1,20,890	2,203	49,412	4,098	1,10,217	1,210	25,774	
318	1,618	27,227	728	12,963	2,236	32,839	658	9,683	
35,332	413,432	98,56,206	225,551	44,00,415	504,917	1,13,75,998	156,517	34,67,275	
33,849	381,267	89,49,444	168,431	35,59,678	421,615	97,65,209	111,063	24,76,782	

STATEMENT NO. IX.—*Civil suits between landlords and tenants during the official year 1900-1901*—(para. 32).

District.	Suits brought by landlords						Suits brought by tenants.		Total number of suits.		Remarks.
	For rent.		*For ejection.*		*Others.*						
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	
Akyab	2	114	...	...	...	...	...	...	2	114	
Kyaukpyu	8	20	...	...	...	...	...	...	8	20	
Hanthawaddy	73	15,590	5	...	62	20,867	3	83	143	36,540	
Pegu	50	9,879	...	...	1	1,518	...	...	51	11,397	
Tharrawaddy	22	3,196	1	...	22	5,329	10	162	55	8,687	
Prome	8	371	1	...	4	76	1	17	14	464	
Thôngwa	83	16,512	14	883	7	338	47	3,519	151	21,252	
Bassein	25	3,432	6	437	8	523	21	278	60	4,670	
Henzada	16	683	2	...	...	...	...	...	18	683	
Myaungmya	6	1,444	13	896	66	27,286	...	...	85	29,626	
Toungoo	8	367	12	...	...	...	8	230	28	597	
Thatôn	17	2,695	10	1,887	...	...	...	...	27	4,582	
Amherst	4	600	...	...	...	...	...	...	4	600	
Tavoy	34	2,644	2	20	12	749	...	...	48	3,413	
Thayetmyo	4	85	...	...	...	...	2	121	6	206	
Total, 1900-1901 ...	360	57,632	66	4,123	182	56,686	92	4,410	700	1,22,851	
Total, 1899-1900 ...	460	60,749	53	1,741	189	41,068	70	3,977	772	1,07,535	

STATEMENT NO. X.—*Land Revenue—Area assessed, Demand, Collections, Remissions and Balances for the official year 1900-1901*—(para. 33).

Division.	District.	Area assessed.	Demand.		Remissions.		Collections*.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10
		Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN.	Akyab	711,056	14,871	11,85,472	681	189	14,190	11,28,267	57,016
	Northern Arakan ...	10,967	...	7,444	...	...	...	7,444	...
	Kyaukpyu ...	146,855	647	2 20,412	199	611	448	1,83,305	36,496
	Sandoway ...	64,972	...	1,06,241	...	86	...	1,05,494	661
PEGU.	Rangoon Town ...	3,763	...	29,478	...	...	...	29,478	...
	Hanthawaddy ...	1,121,437	19,876	30,49,601	12,345	1,697	7,531	30,01,096	46,808
	Pegu	694,817	4,322	15,64 022	...	253	4,322	15,63 769	...
	Tharrawaddy ...	442,461	220	8,49 740	220	912	...	8,48,050	778
	Prome	334,862	157	3,92,392	...	4,012	157	3,88,379	1
IRRAWADDY.	Thôngwa ...	884,919	6,755	20,10,957	3,317	296	3,627†	19,80,851	29,810
	Bassein	579,385	4,258	12,68,319	846	207	3,412	12,32,838	35,274
	Henzada ...	491,481	...	8,45,105	...	2,456	...	8,42,574	75
	Myaungmya ...	489,133	983	10,09,463	121	...	862	9,66,987	42,476
TENASSERIM.	Toungoo ...	255,809	881	4,51,863	731	2,615	150	4,39,562	9,686
	Salween ...	20,292	604	19,568	...	...	604	18,674	894
	Thaton	575,526	...	10,99,251	...	88	...	10,94,138	5,025
	Amherst ...	338,665	2,623	6,43,676	491	430	2,132	6,11,613	31,633
	Tavoy	119,001	3,561	2,04,442	381	805	3,180	1,81,565	22,072
	Mergui	89,511	17,995	1,57,516	134	1,446	17,861	1,43,763	12,307
MINBU.	Thayetmyo ...	132,188	930	1,39,429	142	14	788	1,39,070	345
	Pakôkku ...	48,632	39	1,62,522	...	2,475	39	1,59,064	983
	Minbu	...	12,734	4,13,435	381	2,334	12,353	3,68,638	42,463
	Magwè	...	...	27,667	...	85	...	26,936	646
MANDALAY.	Mandalay ..	...	13,771	4,03,547	206	13,591	13,565	3,87,354	2,602
	Bhamo	...	646	19,902	...	14	646	19,888	...
	Myitkyina ...	...	563	8,356	504	...	59	7,646	710
	Katha	163,057	...	1,73,553	...	674	...	1,72,879	...
	Ruby Mines ...	...	74	16,521	...	25	74	16,444	52
SAGAING.	Shwebo	...	...	19,457	...	537	...	17,995	925
	Sagaing ...	...	...	1,01,373	...	138	...	1,00,546	689
	Lower Chindwin ...	10,835	...	8,222	...	...	...	8,222	...
	Upper Chindwin ...	...	5,546	1,07,233	...	100	5,546	1,05,842	1,291
MEIK-TILA.	Kyauksè ...	167,015	349	6,49,071	321	23,842	28	6,25,229	...
	Meiktila ...	364,419	1,611	5,63,351	78	35	1,533	5,19,241	44,075
	Yamèthin ...	295,816	30	69,046	19	5,861	11	54,403	8,782
	Myingyan ...	...	...	45,249	...	160	...	45,089	...
	Total, 1900-01 ...	...	1,14,046	1,80,42,896	21,117	65,988	93,118†	1,75,42,333	4,34,575
	Total, 1899-1900 ...	...	1,92,137	1,59,90,115	36,637	1,37,842	1,55,438	1,57,38,289	1,14,046

* Excess collections excluded.

† Includes Rs. 189 arrears of previous years realised after they had been struck off as irrecoverable.

STATEMENT No. XI-A.—*Capitation-tax—Number of persons assessed, Demand, Collections, Remissions and Balances for the official year 1900-1901—(Lower Burma only)*—(para. 34).

Division.	District.	Number of persons assessed.	Demand.		Remissions.		Collections.*		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	Akyab	104,468	195	4,32,286	140	3,180	55	4,28,196	910
	Northern Arakan ...	4,668	...	4,668	...	...	...	4,668	...
	Kyaukpyu	39,562	...	1,65,634	...	3,078	...	1,6 ,656	...
	Sandoway	19,757	...	71,867	...	2,327	...	69,540	...
Pegu	Hanthawaddy ...	111,429	...	4,63,506	...	3,097	...	4,60,409	...
	Pegu	70,131	...	3,07,099	...	3,039	...	3,04,060	...
	Tharrawaddy ...	75,846	...	3,36,996	...	2,066	...	3,34,030	...
	Prome	69,777	...	2,88,600	...	3,481	...	2,85,119	...
Irrawaddy	Thôngwa	104,398	...	4,33,566	...	5,253	...	4,27,914	399
	Bassein	73,222	...	3,22,741	...	2,767	...	3,19,977	...
	Henzada	94,649	...	4,26,257	...	961	...	4,25,293	...
	Myaungmya ...	59,452	...	2,57,778	...	1,663	...	2,56,115	...
Tenasserim	Toungoo	51,791	...	1,96,998	...	632	...	1,96,366	...
	Salween	7,688	...	15,459	...	...	...	15,459	...
	Thatôn	69,115	...	2,72,811	...	135	...	2,72,676	...
	Amherst	48,310	...	2,02,095	...	360	...	2,01,735	...
	Tavoy	23,124	...	92,899	...	1,605	...	91,294	...
	Mergui	19,772	8	71,737	...	1,158	8	70,567	12
Minbu	Thayetmyo	34,560	...	1,28,916	...	483	...	1,28,433	...
	Railway Company's employés.	...	...	12,967	...	...	...	12,967	...
	Total, 1900-01 ...	1,081,719	203	45,03,983	140	36,188	63	44,66,474	1,321
	Total 1899-1900 ...	1,066,072	432	44,29,337	292	42,803	140	43,86,331	203

STATEMENT No. XI-B.—*Thathameda and Tribute—Number of households assessed, Demand, Collections, Remissions and Balances for the official year 1900-1901—(Upper Burma only)—(para. 35).*

Division.	District.	Number of households assessed.	Demand.		Remissions.		Collections.*		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minbu	Thayetmyo ...	12,786	33	1,25,432	...	319	33	1,25,113	...
	Pakôkku	71,292	2,893	7,11,963	460	1,207	2,433	7,08,071	2,685
	Minbu	47,158	780	2,40,976	204	1,398	576	2,39,237	341
	Magwe	47,733	166	4,66,193	60	1,601	106	4,64,189	403
Mandalay	Mandalay	33,627	...	2,59,432	...	866	...	2,58,566	...
	Bhamo	9,983	701	96,883	149	497	552	96,162	224
	Myitkyina	10,137	560	59,961	114	281	446	59,338	342
	Katha	37,193	...	3,64,543	...	1,080	...	3,63,463	...
	Ruby Mines ...	7,740	305	77,562	130	619	175	76,225	718
			...	20,000(a)	...	...	...	20,000(a)	...
Sagaing	Shwebo	61,181	367	6,11,107	109	2,887	258	6,06,568	1,652
	Sagaing	57,147	290	5,71,476	78	1,399	212	5,68,834	1,243
	Lower Chindwin ...	57,071	...	5,70,570	...	167	...	5,70,403	...
	Upper Chindwin ...	28,630	2,331	2,62,084	749	401	1,582	2,58,441	3,239
			...	500(a)	...	...	...	500(a)	...
Meiktila	Kyaukse	30,748	...	1,57,619	...	621	...	1,56,998	...
	Meiktila	47,012	112	1,50,204	60	565	52	1,49,363	276
	Yamèthin	44,263	513	4,36,768	41	3,187	472	4,32,106	1,475
	Myingyan	65,097	...	6,44,231	...	4,037	40†	6,39,962	232
	Railway Company's employés.	...	...	13,252	...	...	...	13,252	...
	Total, 1900-01 ...	668,797	9,051	58,40,756‡	2,154	21,132	6,937†	58,06,794	12,830
	Total 1899-1900 ...	631,244	14,922	58,79,024	7,238	30,502	7,511	58,39,644	9,051

* Excess collections excluded.
† Includes Rs. 40 struck off as irrecoverable in 1899-1900 but recovered in 1900-01.
‡ Includes tribute.
(a) Tribute.

STATEMENT NO. XII.—*Capitation-tax—Classification of exemptees for the official year 1900-1901 (Lower Burma only)*—(para. 34).

Division.	District.	Office holders.	Old men.	Cripples.	Religious teachers.	Pensioners.	Prisioners.	New settlers, &c.	Total.	Remarks.
ARAKAN	Akyab	1,439	4,720	710	825	47	57	507	8,305	
	Northern Arakan ...	287	97	10	4	10	...	...	408	
	Kyaukpyu ..	1,058	3,251	574	415	64	19	4	5,385	
	Sandoway ..	678	1,733	228	146	38	78	...	2,901	
PEGU	Hanthawaddy ...	1,483	4,154	194	1,490	17	15	...	7,353	
	Pegu	1,401	3,162	266	981	7	13	...	5,770	
	Tharrawaddy ...	2,096	6,060	266	699	13	8	...	9,142	
	Prome	1,209	7,160	563	661	35	...	...	9,628	
IRRAWADDY	Thôngwa ...	1,423	4,218	599	1,284	10	...	...	7,534	
	Bassein ...	1,651	5,027	373	564	51	...	...	7,666	
	Henzada .	1,107	8,055	318	1,122	35	457	...	11,094	
	Myaungmya ...	1,173	3,039	239	543	8	...	...	5,002	
TENASSERIM	Toungoo ...	799	1,886	248	550	76	1	...	3,560	
	Salween ...	242	51	12	18	3	... .	1	327	
	Thatôn ...	911	3,572	491	761	25	...	...	5,760	
	Amherst ...	880	3,993	569	1,163	19	...	...	6,624	
	Tavoy ...	693	2,734	356	701	61	107	...	4,652	
	Mergui ...	532	1,001	152	309	43	39	42	2,118	
MINBU ...	Thayetmyo ...	781	3,855	292	372	46	43	...	5,389	
	Total, 1900-01 ...	19,843	67,768	6,400	12,608	608	837	554	108,618	
	Total, 1899-1900 ...	19,576	66,985	6,589	12,471	620	950	380	107,571	

STATEMENT NO. XIII.—*Land rate in lieu of Capitation-tax—Demand, Collections, Remissions and Balances for the official year 1900-1901 (Lower Burma only)*—(para. 36).

Division.	District.	DEMAND.		REMISSIONS.		COLLECTIONS.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	...	7,145	...	11	...	7,134	...
	Kyaukpyu	...	1,768	...	...	...	1,768	...
PEGU ...	Prome	...	16,328	...	...	...	16,328	...
IRRAWADDY	Bassein	...	14,573	...	78	...	14,495	...
	Henzada	...	24,002	...	106	...	23,896	...
MINBU ...	Thayetmyo	...	8,572	...	94	...	8,478	...
TENASSERIM ...	Toungoo	...	9,330	...	4	...	9,326	..
	Total, 1900-01 ...	...	81,718	...	293	...	81,425	...
	Total, 1899-1900 ...	...	71,217	...	435	...	70,782	...

STATEMENT NO. XIV.—*Water-rate—Demand, Collections, Remissions and Balances for the official year 1900-1901 (Upper Burma only)*—(para. 37).

Division.	District.	DEMAND.		REMISSIONS.		COLLECTIONS.*		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SAGAING	Shwebo	...	1,34,263	...	4,328	...	1,03,918	26,017
	Sagaing	...	358	...	...	...	358	...
	Kyaukse	...	7,275	...	...	...	7,275	...
MEIKTILA	Meiktila	6,432	1,781	24	...	6,408	1,748	33
	Yamèthin	...	50,336	...	230	...	49,657	449
	Myingyan	...	1,885	...	113	...	1,772	...
	Total, 1900-01 ...	6,432	1,95,898	24	4,671	6,408	1,64,728	26,499
	Total, 1899-1900 ...	...	2,52,038	...	1,393	...	2,44,213	6,432

* Excess collections excluded.

STATEMENT No. XV.—*Fishery Revenue—Demand, Collections, Remissions and Balances for the year ending 30th June / 31st March 1900-1901 (Lower Burma) / (Upper Burma)*—(para. 38). *fishery official*

Division.	District.	Demand.			Remissions.		Collections.*		Outstandings.
		Arrears.	Current. From net licenses.	Current. From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	Akyab ...	...	13,696	962	...	...	...	14,658	...
	Kyaukpyu ...	...	15,656	...	...	...	...	15,656	...
	Sandoway ...	...	5,787	1,179	...	...	...	6,966	...
Pegu	Rangoon Town ...	...	5,905	...	...	...	...	5,905	...
	Hanthawaddy ...	...	17,468	1,19,772	...	...	...	1,37,240	...
	Pegu ...	811(*a*)	7,485	1,01,750	811	1,732	...	1,07,503	...
	Tharrawaddy ...	...	1,760	1,45,467	...	...	...	1,47,227	...
	Prome ...	...	6,605	20,498	...	...	...	27,103	...
Irrawaddy	Thôngwa ...	1,292	27,368	5,51,270	...	...	1,292	5,73,606	5,032
	Bassein ...	...	12,706	2,35,135	...	118	...	2,47,723	...
	Henzada ...	...	10,676	1,57,375	...	500	...	1,67,551	...
	Myaungmya ...	...	25,485	2,74,500	...	2,960	...	2,97,025	...
Tenasserim	Toungoo ...	...	3,236	32,695	...	670	...	35,093	168
	Salween ...	...	50	50	...	...	...	100	...
	Thatôn ...	...	8,047	34,995	...	...	...	43,042	...
	Amherst ...	...	13,823	2,170	...	...	...	15,993	...
	Tavoy ...	...	11,209	4,200	...	...	...	15,409	...
	Mergui ...	...	28,447	41,545	...	...	...	69,992	...
Minbu	Thayetmyo ...	...	3,975	1,284	...	...	...	5,259	...
	Pakôkku ...	1,198	855	8,030	...	...	1,198	7,233	1,652
	Minbu ...	3,651	6,929	19,388	150	3,132	3,501	20,041	3,144
	Magwè ...	...	1,888	1,560	...	...	...	3,448	...
Mandalay	Mandalay ...	17,203	...	1,31,190	...	9,402	17,203	1,00,599	21,189
	Bhamo ...	3,109	790	21,328	3,109	248	...	21,038	832
	Myitkyina ...	...	853	5,013	...	220	...	5,646	...
	Katha ...	7,224	...	55,674	5,625	3,000	1,599	52,674	...
	Ruby Mines ...	3,899	...	19,372	3,249	...	650	19,372	...
Sagaing	Shwebo ...	50	655	6,882	...	...	50	7,250	287
	Sagaing ...	...	976	54,204	...	4,237	...	50,558	385
	Lower Chindwin ...	...	940	8,383	...	...	...	9,323	...
	Upper Chindwin ...	...	1,201	9,436	...	...	...	10,543	94
Meiktila	Kyaukse ...	...	20	3,570	...	...	...	3,590	...
	Meiktila ...	...	317	...	...	...	...	317	...
	Yamèthin ...	...	214	6,345	...	...	...	6,381	178
	Myingyan ...	...	3,433	11,340	...	330	...	14,443	...
	Total, 1900-01 ...	38,437	38,455	20,86,562	12,944	26,549	25,493	22,65,507	32,561
	Total, 1899-1900 ...	...	23,80,809		24,234		23,18,138(*a*)		38,437(*a*)

(*a*) Revised figures. * Excess collections excluded.

STATEMENT No. XVI.—*Miscellaneous Land Revenue—Collections for the year 1900-1901*—(para. 39).

Division.	District.	Receipts under Village Act or Regulation.	Survey fees for pottas.	Sand bank and strand bank dues.	Fines and forfeitures.	Royalties and fees on minerals.	Other sources.	Total collections.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab ...	4,336	...	347	202	1,297	35	6,217
	Kyaukpyu ...	1,904	...	84	97	3,334	2,962	8,381
	Sandoway ...	556	403	4	...	34	96	1,093
Pegu ...	Hanthawaddy ...	11,332	6,676	1,719	128	3,160	5,112	28,127
	Pegu	8,585	37,293	...	40	1,179	16,649	63,746
	Tharrawaddy ...	25,041	5,109	4,849	1,320	2,379	53	38,751
	Prome	10,457	858	1,627	382	536	1,876	15,736
Irrawaddy ...	Thôngwa... ...	9,912	7,961	3,683	52	...	3,810	25,418
	Bassein	6,294	122	543	30	494	558	8,041
	Henzada... ...	14,377	130	1,563	10	195	30	16,305
	Myaungmya ...	7,243	3,278	4,964	80	1,210	2,173	18,948
Tenasserim ...	Toungoo	2,142	3,167	103	...	130	4,879	10,421
	Salween	50	...	...	...	...	...	50
	Thatôn	4,604	2,491	...	67	1,210	1,487	9,859
	Amherst	2,518	2,206	...	31	1,014	879	6,648
	Tavoy	258	138	...	40	340	1,654	2,430
	Mergui	770	510	...	...	4,074	21,070	26,424
Minbu ...	Thayetmyo ...	5,028	286	1,250	...	1,883	573	9,020
	Pakôkku	2,385	223	...	...	1,27,233	577	1,30,418
	Minbu	2,893	221	195	143	1,314	6,571	11,337
	Magwe	7,109	...	...	...	3,33,374	205	3,40,688
Mandalay ...	Mandalay ...	2,299	...	...	...	675	23,195	26,169
	Bhamo	198	...	...	...	...	1,404	1,602
	Myitkyina ...	152	...	...	1,586	50,368	1,119	53,225
	Katha	1,291	...	...	...	593	564	2,448
	Ruby Mines ...	253	...	...	...	2,50,952	2,070	2,53,275
Sagaing ...	Shwebo	7,583	296	225	...	1,752	424	10,280
	Sagaing	4,455	...	...	...	...	2,824	7,279
	Lower Chindwin ...	2,648	...	...	...	586	662	3,896
	Upper Chindwin ...	1,120	642	...	...	230	393	2,385
Meiktila ...	Kyaukse	3,487	451	...	10	2,375	1,616	7,939
	Meiktila	2,614	...	...	...	2,952	2,202	7,768
	Yamèthin ...	5,953	...	...	...	1,281	2,948	10,182
	Myingyan ...	3,001	...	...	...	948	5,314	9,263
	Total, 1900-01 ...	1,62,848	72,461	21,156	4,218	7,97,102	1,15,984	11,73,769
	Total, 1899-1900 ...	1,84,259	47,924*	37,064*	6,825	8,04,389	1,14,667†	11,95,128

* Upper Burma figures for 1899-1900 included in column 8.
† Includes Upper Burma figures for license fees from minerals other than petroleum, rubies, jade-stone and steatite.

STATEMENT No. XVII.—*Supplementary Statement showing Collections, Remissions and Outstandings in Burma up to the 30th June 1901*—(paras. 33 to 38).

Division.	District.	Head of revenue.	Balance outstanding on 31st March 1901.	Remissions up to 30th June 1901.	Collections up to 30th June 1901.	Outstandings on 30th June 1901.	Remarks.
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	
ARAKAN	Akyab	Land revenue ...	57,016	619	55,197	1,200	
		Capitation-tax ...	910	221	417	272	
	Kyaukpyu ...	Land revenue ...	36,496	1,982	32,974	1,540	
	Sandoway ...	Land revenue ...	661	...	661	...	
PEGU	Hanthawaddy...	Land revenue ...	46,808	8,311	38,061	436	
	Tharrawaddy ...	Land revenue ...	778	778	...	...	
	Prome ...	Land revenue ...	1	...	1	...	
IRRAWADDY	Thôngwa	Land revenue ...	29,810	3,753	24,687	1,370	
		Capitation-tax ...	399	227	53	119	
	Bassein ...	Land revenue ...	35,274	720	28,405	6,149	
	Henzada ...	Land revenue ...	75	...	75	...	
	Myaungmya ...	Land revenue ...	42,476	269	41,863	344	
TENASSERIM	Toungoo ...	Land revenue ...	9,686	3,231	6,455	...	
	Salween ...	Land revenue ...	894	...	348	546	
	Thatôn ...	Land revenue ...	5,025	...	5,025	...	
	Amherst ...	Land revenue ...	31,633	11,751	19,092	790	
	Tavoy ...	Land revenue ...	22,072	713	20,734	625	
	Mergui	Land revenue ...	12,307	1,070	11,234	3	
		Capitation-tax ...	12	8	...	4	
MINBU	Thayetmyo ...	Land revenue ...	345	91	254	...	
	Pakôkku	Land revenue ...	983	...	983	...	
		Thathameda ...	2,685	525	1,326	834	
		Fishery revenue ...	1,652	...	1,550	102	
	Minbu	Land revenue ...	42,463	1,810	40,332	321	
		Thathameda ...	341	160	181	...	
		Fishery revenue ...	3,144	665	2,479	...	
	Magwè	Land revenue ...	646	433	213	...	
		Thathameda ...	403	152	240	11	
	Mandalay	Land revenue ...	2,602	88	2,514	...	
		Fishery revenue ...	21,189	328	20,861	...	
MANDALAY	Bhamo	*Thathameda* ...	224	125	51	48	
		Fishery revenue ...	832	290	542	...	
	Myitkyina	Land revenue ...	710	12	698	...	
		Thathameda ...	342	50	252	40	
	Ruby Mines	Land revenue ...	52	...	52	...	
		Thathameda ...	718	164	315	239	
SAGAING	Shwebo	Land revenue ...	925	...	925	...	
		Thathameda ...	1,652	1,629	23	...	
		Fishery revenue ...	287	...	287	...	
		Water-rate ...	26,017	...	25,983	34	
	Sagaing	Land revenue ...	689	150	539	...	
		Thathameda ...	1,243	514	729	...	
		Fishery revenue ...	385	...	385	...	
	Upper Chindwin.	Land revenue ...	1,291	...	1,291	...	
		Thathameda ...	3,239	148	2,887	204	
		Fishery revenue ...	94	...	94	...	
MEIKTILA	Meiktila	Land revenue ...	44,075	91	43,984	...	
		Thathameda ...	276	...	276	...	
		Water-rate ...	33	...	33	...	
	Yamèthin	Land revenue ...	8,782	8,280	502	...	
		Thathameda ...	1,475	730	697	48	
		Fishery revenue ...	178	...	174	4	
		Water-rate ...	449	123	326	...	
	Myingyan ...	*Thathameda* ...	232	47	185	...	
	Total	Land revenue ...	4,34,575	44,152	3,77,099	13,324	
		Capitation-tax ...	1,321	456	470	395	
		Thathameda ...	12,830	4,244	7,162	1,424	
		Fishery revenue ...	27,761	1,283	26,372	106	
		Water-rate ...	26,499	123	26,342	34	
		Total, 1900-01 ...	5,02,986	50,258	4,37,445	15,283	

STATEMENT No. XVIII.—*Revenue proceedings against defaulters during the official year 1900-1901*—(para. 40).

Division.	District.	Head of revenue.	Number of coercive processes issued.				Number of persons		Remarks.
			Warrants of arrest.	Attachment of property.	Sales of property.	Total.	Actually arrested.	Actually committed to jail.	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arakan	Akyab	Land revenue ..	176	204	22	402	176	...	
		Capitation-tax ...	1,961	64	...	2,025	1,618	2	
		Land rate	...	15	8	23	...	...	
		Fishery revenue ...	...	2	2	4	...	...	
	Kyaukpyu	Land revenue ...	15	314	17	346	2	...	
		Capitation-tax ...	1,952	519	1	2,472	902	...	
		Land rate	14	...	...	14	...	...	
		Fishery revenue ...	10	1	...	11	...	...	
	Sandoway	Land revenue ...	106	...	...	106	88	...	
		Capitation-tax ...	1,135	...	1	1,136	755	15	
Pegu	Rangoon town	Land revenue ...	43	466	229	738	...	...	
		Fishery revenue ...	...	1	1	2	...	...	
	Hanthawaddy	Land revenue ...	381	1,328	212	1,921	72	...	
		Capitation-tax ...	834	313	51	1,198	177	...	
		Fishery revenue ...	10	75	20	105	...	...	
	Pegu	Land revenue ...	196	198	13	407	...	...	
		Capitation-tax ...	340	279	...	619	...	...	
		Fishery revenue ...	60	55	...	115	2	...	
	Tharrawaddy	Land revenue ...	131	243	24	398	94	...	
		Capitation-tax ...	480	382	7	869	202	...	
		Fishery revenue ...	7	3	...	10	5	...	
	Prome	Land revenue ...	127	158	157	442	73	...	
		Capitation-tax ...	577	548	25	1,150	155	...	
		Land rate	...	10	5	15	...	...	
		Fishery revenue ...	6	6	...	12	2	...	
	Thôngwa	Land revenue ...	741	924	57	1,722	510	...	
		Capitation-tax ...	947	765	...	1,712	528	...	
		Fishery revenue ...	744	395	13	1,152	620	...	
Irrawaddy.	Bassein	Land revenu ...	347	698	44	1,089	...	...	
		Capitation-tax ...	751	505	9	1,265	...	...	
		Land rate	3	27	4	34	...	...	
		Fishery revenue ...	164	187	7	358	4	1	
	Henzada	Land revenue ...	46	190	...	236	45	...	
		Capitation-tax ...	134	120	20	274	32	...	
		Land rate	...	37	5	42	...	...	
		Fishery revenue ...	...	58	...	58	...	...	

STATEMENT No. XVIII.—*Revenue proceedings against defaulters during the official year 1900-1901*—(para. 40).

Division.	District.	Head of revenue.	Number of coercive processes issued.				Number of persons		Remarks.
			Warrants of arrest.	Attachment of property.	Sale of property.	Total.	Actually arrested.	Actually committed to jail.	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrawaddy—concluded.	Myaungmya	Land revenue ...	265	303	10	578	...	...	
		Capitation-tax ...	150	136	5	291	...	...	
		Fishery revenue ...	21	60	...	81	...	...	
Minbu ...	Thayetmyo	Land revenue ...	151	228	13	392	3	...	
		Capitation-tax ...	91	4	2	97	91	10	
		Land rate	...	11	4	15	...	...	
Tenasserim.	Toungoo	Land revenue ...	28	339	9	376	37	...	
		Capitation-tax ...	275	...	...	275	255	1	
		Land rate	...	2	2	4	...	...	
	Thatôn	Land revenue ...	33	34	...	67	11	...	
		Capitation-tax ...	134	4	...	138	...	...	
		Fishery revenue ...	1	2	...	3	...	...	
	Amherst	Land revenue ...	2	262	12	276	...	...	
		Capitation-tax ...	23	73	6	102	...	...	
	Tavoy	Land revenue ...	35	73	162	270	...	...	
		Capitation-tax ...	46	15	...	61	...	...	
	Mergui	Land revenue ...	265	143	9	417	408	...	
		Capitation-tax ...	578	...	...	578	578	...	
	Total, 1900-01	Land revenue ...	3,088	6,105	990	10,183	1,519	...	
		Capitation-tax ...	10,408	3,727	127	14,262	5,293	28	
		Land rate	17	102	28	147	...	...	
		Fishery revenue ...	1,023	845	43	1,911	633	1	
	Total, 1899-1900	Land revenue ...	2,827	5,520	779	9,126	1,734	1	
		Capitation-tax ...	11,729	4,046	269	16,044	7,154	66	
		Land rate	110	160	44	314	5	...	
		Fishery revenue ...	443	597	90	1,130	219	...	

STATEMENT NO. XVIII.—*Revenue proceedings against defaulters during the official year 1900-1901*—(para. 40).

Division.	District.	Head of revenue.	Number of coercive processes issued.				Number of persons.		Remarks.
			Warrant of arrest.	Attachment of property.	Sales of property.	Total.	Actually arrested.	Actually committed to jail.	
1	2	3	4	5	6	7	8	9	10
Minbu	Pakôkku	.....	...	...	1	341	3	1	
	Minbu	.....	...	...	2	844	25	2	
	Magwe	.....	...	...	...	125	14	4	
Mandalay	Mandalay	.....	...	...	10	651	66	...	
	Bhamo	.....	...	1	1	214	14	1	
	Myitkyina	.....	2	1	...	36	...	...	
	Katha	.....	...	...	7	258	11	...	
	Ruby Mines	.....	...	...	...	179	7	1	
Sagaing	Shwebo	.....	...	...	2	321	3	...	
	Sagaing	.....	...	...	...	493	6	...	
	Lower Chindwin.	.....	...	...	...	99	...	...	
	Upper Chindwin.	.....	...	...	...	94	6	...	
Meiktila	Kyauksè	.....	6	...	...	6	6	...	
	Meiktila	.....	...	...	1	290	1	1	
	Yamèthin	.....	...	...	...	188	15	...	
	Myingyan	.....	...	1	...	1	...	...	
	Total, 1900-01.	.....	...	...	24	4,140	177	10	
	Total, 1899-00.	.....	...	...	35	4,279	267	6	

STATEMENT NO. XIX.—*Commission paid for assessment and collection of revenue for the official year 1900-1901 (Lower Burma only.)*—(para. 41).

PART I.—THUGYIS' COMMISSION.

Division.	District.	Number of Thugyis.	Commission due on account of the year's collections.	Deductions made from Thugyis' commission.	Balance payable to Thugyis.	Amount actually paid to Thugyis within the year.	Average amount paid to Thugyis.
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	30(*a*)	43,583	13,387	30,196	27,465	915
	Northern Arakan ...	...	...	...	...	...	...
	Kyaukpyu	51	22,897	3,673	19,224	19,224	377
	Sandoway	10	8,365	2,464	5,901	5,400	540
PEGU	Rangoon Town ...	6	1,021	...	1,021	1,021	170
	Hanthawaddy ...	29	106,606	27,268	79,338	84,057	2,898
	Pegu	13	48,624	9,640	38,984	50,926	3,917
	Tharrawaddy ...	21	46,250	12,949	33,301	32,918	1,567
	Prome	21	20,932	7,496	13,436	11,890	566
IRRAWADDY	Thôngwa	14	24,676	6,983	17,693	14,111	1,008
	Bassein	19	50,831	17,928	32,903	12,418	654
	Henzada	34(*b*)	52,301	16,102	36,199	22,511	662
	Myaungmya ...	11	43,520	13,798	29,722	14,892	1,354
TENASSERIM	Toungoo	14	17,234	1,545	15,689	7,377	527
	Salween	6	3,017	...	3,017	3,017	503
	Thatôn	29	50,923	17,220	33,703	33,703	1,162
	Amherst	31	28,842	6,110	22,732	26,046	840
	Tavoy	22	14,019	3,852	10,167	12,214	555
	Mergui	6	5,402	1,519	3,883	3,778	629
MINBU ...	Thayetmyo	8	5,001	1,415	3,586	2,735	342
	Total, 1900-01 ...	375	5,94,044	1,63,349	4,30,695	3,85,703	1,029
	Total, 1899-1900 ...	397	6,21,479	1,80,057	4,41,422	4,11,937	1,038

(*a*) Includes one who died during the year after drawing commission on capitation tax collections only.
(*b*) Includes three who have since disappeared.

PART II.—VILLAGE HEADMEN'S COMMISSION.

Division.	District.	Number of village headmen.	Commission due on account of the year's collection.	Amount actually paid to village headmen within the year.	Average amount paid to village headmen.
1	2	3	4	5	6
			Rs.	Rs.	Rs.
ARAKAN	Akyab	676	57,773	59,230	88
	Northern Arakan	18	605	605	34
	Kyaukpyu	...	...	...	...
	Sandoway	105	5,951	4,782	46
PEGU	Rangoon Town	...	...	..	...
	Hanthawaddy	368	66,958	53,425	145
	Pegu	282	42,237	35,470	126
	Tharrawaddy	243	23,637	22,504	93
	Prome	436	18,877	10,444	24
IRRAWADDY	Thôngwa	540	73,628	68,255	126
	Bassein	391	34,273	28,553	73
	Henzada	236	20,802	17,459	74
	Myaungmya	293	26,966	16,281	56
TENASSERIM	Toungoo	300	20,222	11,265	38
	Salween	...	...	...	...
	Thatôn	156	31,819	31,819	204
	Amherst	153	23,705	23,504	154
	Tavoy	69	7,463	5,401	78
	Mergui	122	9,984	10,233	84
MINBU ...	Thayetmyo	390	20,848	17,522	45
	Total, 1900-01 ...	4,778	4,85,748	4,16,752	87
	Total, 1899-1900 ...	4,364	4,21,476	4,01,765	92

STATEMENT No. XX.—*Area granted or leased for cultivation during the official year 1900-1901*—(para. 42).

Division.	District.	Area granted or leased for cultivation.	Periods of exemption from revenue.					
			Nil.	One year.	Two or three years.	Four years.	Five or six years.	Over six years.
1	2	3	4	5	6	7	8	9
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Arakan	Akyab	6,989	...	860	3,847	933	1,269	80
	Kyaukpyu ...	2,923	...	400	1,553	642	328	...
	Sandoway ...	791	...	59	262	331	129	10
Pegu	Hanthawaddy ...	5,440	...	4,840	329	...	166	105
	Pegu ...	7,274	...	4,887	1,960	300	62	65
	Tharrawaddy ...	3,787	...	1,451	2,084	224	28	...
	Prome ...	251	...	199	52	...	...	...
Irrawaddy	Thôngwa ...	3,522	...	1,213	1,622	669	17	1
	Bassein ...	1,961	...	527	1,393	28	13	...
	Henzada ...	522	...	128	359	35	...	...
	Myâungmya ...	2,721	...	507	1,269	859	62	24
Tenasserim	Toungoo ...	1,539	110	66	1,348	15	...	...
	Salween ...	92	...	...	15	72	5	...
	Thatôn ...	1,193	...	430	592	91	80	...
	Amherst ...	3,020	...	1,721	811	237	72	179
	Tavoy ...	235	...	13	139	32	41	10
	Mergui ...	875	...	171	591	77	1	35
Minbu	Thayetmyo ...	308	8	23	184	89	4	...
	Pakôkku ...	352	18	28	126	165	15	...
	Minbu ...	420	10	76	247	53	34	...
	Magwe ...	...	...	...	...	...	...	...
Mandalay	Mandalay ...	117	14	...	103	...	...	...
	Bhamo ...	97	26	...	61	...	...	10
	Myitkyina ...	81*	...	...	...	...	...	...
	Katha ...	2,987	6	554	1,743	519	165	...
	Ruby Mines ...	45*	...	...	...	...	...	...
Sagaing	Shwebo ...	1,088*	...	...	...	...	...	...
	Sagaing ...	839	194	132	421	89	3	...
	Lower Chindwin ...	69	30	4	35	...	...	...
	Upper Chindwin ...	395	2	75	196	122	...	..
Meiktila	Kyaukse ...	550	96	27	204	215	8	...
	Meiktila ...	137	...	...	137	...	...	...
	Yamèthin ...	765	182	58	419	106	...	...
	Myingyan ...	769*	...	...	...	...	...	...
	Total, 1900-01 ...	52,154	...	...	...	...	...	...
	Total, 1899-1900 ...	78,295	...	...	...	...	...	...

* Details not available

STATEMENT No. XXI.—*Grants of land for religious edifices made during the official year 1900-1901*—(para. 44).

Division.	District.	Number of grants.	Total area.	Estimated yearly rent value.	Estimated market value.
1	2	3	4	5	6
			Acres.	Rs. A. P.	Rs. A. P.
ARAKAN ...	Akyab	13	4·61	...	259 7 1
	Kyaukypu	10	2·62	...	110 2 6
	Sandoway	6	2·33	...	86 13 7
PEGU ...	Rangoon Town	2	0·13	2 0 0	144 0 0
	Hanthawaddy	28	8·44	...	632 11 8
	Pegu	16	4·35	...	198 8 4
	Tharrawaddy	22	8·71	...	459 5 4
	Prome	13	7·52	...	249 9 0
IRRAWADDY ...	Thôngwa	14	5·16	...	440 10 0
	Bassein	7	2·71	...	160 11 11
	Henzada	15	7·00	...	461 10 6
	Myaungmya	4	1·36	...	92 9 3
TENASSERIM ...	Toungoo	4	0·28	...	11 11 6
	Thatôn	20	5·82	...	265 7 11
	Amherst	6	4·67	...	626 15 3
	Tavoy	3	0·25	...	20 7 1
	Mergui	4	1·18	...	130 13 9
MINBU ...	Thayetmyo	10	6·65	...	220 5 0
	Pakôkku	9	0·97	...	79 11 0
	Minbu	6	10·36	...	194 11 0
MANDALAY ...	Mandalay	4	0·69	...	38 12 10
	Bhamo	2	0·04	...	1 0 8
	Myitkyina	1	3·67	138 14 2	3,472 2 2
	Katha	22	2·84	...	121 1 4
SAGAING ...	Shwebo	3	1·64	...	81 14 5
	Sagaing	13	4·15	...	192 15 6
	Lower Chindwin ...	7	0·30	...	73 9 1
	Upper Chindwin ...	15	3·55	...	340 12 1
MEIKTILA ...	Kyauksè	5	2·00	...	182 6 9
	Meiktila	8	0·65	...	20 7 1
	Yamèthin	7	1·77	...	95 0 11
	Myingyan	5	0·17	...	18 5 9
	Total, 1900-1901 ...	304	106·59	...	9,484 14 3
	Total, 1899-1900 ...	327	128·51	...	14,585 8 3

NOTE.—Where column 5 is blank, the yearly rent value is $\frac{1}{16}$th of the entry in column 6.

STATEMENT NO. XXII.—*Grants of land for public and other purposes made during the official year 1900-1901*—(para. 44).

Division.	District.	Number of grants or sales.	Total area.	Estimated yearly rent value.	Estimated market value.
1	2	3	4	5	6
			Acres.	Rs. A. P.	Rs. A. P.
ARAKAN ...	Akyab	5	0·30	.....	18 2 10
	Kyaukpyu	2	0·18	.....	6 10 3
PEGU ...	Rangoon Town ...	7	7·93	634 11 2	19,185 0 0
	Hanthawaddy ...	1	1·58	.....	74 0 2
	Pegu	1	8·00	.....	93 7 10
	Prome	4	0·34	.....	11 12 0
MANDALAY ...	Mandalay	1	0·50	.....	18 12 0
	Myitkyina	2	6·13	9 3 1	271 7 0
	Katha	4	0·25	.....	10 8 9
	Ruby Mines	1	4·18	.....	72 8 0
SAGAING ...	Lower Chindwin ...	1	0·44	.....	50 0 0
MEIKTILA ...	Myingyan	1	0·09	.....	4 8 0
	Total, 1900-1901 ...	30	29·92	.....	19,816 12 10
	Total, 1899-1900 ...	108	113·81	.....	31,701 6 0

Note.—Where column 5 is blank, the yearly rent value is $\frac{1}{16}$th of the entry in column 6.

STATEMENT No. XXIII.—*Total value of assignments of land revenue up to the 31st March 1901*—(para. 45).

Division.	District.	Area held free of land revenue on 1st April 1900.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 3.	Area added during the year.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 5.	Net area held free of land revenue on 31st March 1901.	Land revenue which would ordinarily be assessed (actual or estimated) on area in column 7.
1	2	3	4	5	6	7	8
	A.—For maintenance of public servants.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.
MINBU ...	Pakôkku	6,048·10	3,587 0 0	...	...	6,048·10	3,587 0 0
MANDALAY.	Bhamo	1,072·16	1,977 0 0	...	...	1,072·16	1,977 0 0
	Ruby Mines	138·00	242 0 0	...	...	138·00	242 0 0
SAGAING	Shwebo	161·80	323 9 7	...	...	161·80	323 9 7
	Upper Chindwin ...	887·70	1,812 0 0	...	...	887·70	1,812 0 0
MEIKTILA.	Meiktila	102·17	200 7 0	...	...	102·17	200 7 0
	Yamèthin	80·00	160 0 0	...	...	80·00	160 0 0
	Myingyan	293·92	880 10 2	...	...	293·92	880 10 2
	Total, A ...	8,783·85	9,182 10 9	...	...	8,783·85	9,182 10 9
	B.—For other purposes.						
ARAKAN	Akyab	130·46	255 1 9	4·14	9 4 11	134·60	264 6 8
	Kyaukpyu	42·19	48 5 11	2·88	4 13 6	45·07	53 3 5
	Sandoway	24·96	39 1 2	...	...	24·96	39 1 2
	Rangoon Town ...	14·78	123 9 8	5·50	16 7 11	20·28	140 1 7
	Hanthawaddy ...	38·45	90 10 0	8·27	22 10 2	46·72	113 4 2
PEGU ...	Pegu	120·63	305 0 3	10·90	8 13 7	131·53	313 13 10
	Tharrawaddy	110·50	212 12 2	7·50	15 11 6	118·00	228 7 8
	Prome	42·02	53 4 7	7·14	9 9 7	49·16	62 14 2
IRRAWADDY	Thôngwa	83·26	184 9 10	4·31	15 8 2	87·57	200 2 0
	Bassein	14·84	34 10 10	2·27	5 3 11	17·11	39 14 9
	Henzada	5·32	10 13 3	6·46	17 3 0	11·78	28 0 3
	Myaungmya	12·21	24 0 5	1·24	3 6 4	13·45	27 6 9
TENASSERIM.	Toungoo	6·89	10 7 10	...	...	6·89	10 7 10
	Salween	9·12	12 5 8	...	...	9·12	12 5 8
	Thatôn	12·22	24 7 10	5·01	8 14 10	17·23	33 6 8
	Amherst	51·11	298 3 5	4·67	26 3 3	55·78	324 6 8
	Mergui	0·54	1 9 11	0·72	2 7 0	1·26	4 0 11
MINBU	Thayetmyo	13·58	15 6 5	6·48	8 8 7	20·06	23 15 0
	Pakôkku	142·99	690 12 3	0·85	1 4 2	143·84	692 0 5
	Minbu	571·90	3,445 4 0	10·36	7 12 7	582·26	3,453 0 7
	Magwe	13·30	15 10 7	..	...	13·30	15 10 7
MANDALAY.	Mandalay	22·27	63 9 2	1·03	1 8 0	23·30	65 1 2
	Bhamo	0·31	5 0 0	...	...	0·31	5 0 0
	Myitkyina	22·81	289 15 3	6·13	9 3 1	28·94	299 2 4
	Katha	27·26	77 12 7	2·01	3 10 4	29·27	81 6 11
	Ruby Mines	0·84	6 12 0	4·18	2 14 0	5·02	9 10 0
SAGAING	Shwebo	2·76	6 8 2	1·50	3 0 0	4·26	9 8 2
	Sagaing	893·69	1,685 1 10	0·76	2 0 0	894·45	1,687 1 10
	Lower Chindwin ...	0·29	2 13 0	0·44	2 0 0	0·73	4 13 0
	Upper Chindwin ...	137·19	361 2 2	1·83	10 1 0	139·02	371 3 2
MEIKTILA.	Kyaukse	12·96	35 6 8	2·00	7 4 9	14·96	42 11 5
	Meiktila	1·85	3 8 0	...	...	1·85	3 8 0
	Yamèthin	9·13	9 12 8	1·32	2 15 6	10·45	12 12 2
	Myingyan	173·26	706 2 1	0·10	0 6 0	173·36	706 8 1
	Total, B ...	2,765·89	9,149 11 4	110·00	228 13 8	2,875·89	9,378 9 0
	Total, 1900-1901 ...	11,549·74	18,332 6 1	110·00	228 13 8	11,659·74	18,561 3 9
	Total, 1899-1900 ...	11,800·54	18,211 11 11	726·96	3,388 10 2	11,549.74*	18,332 6 1†

* Excludes 977·70 acres of area resumed during 1899-1900.
† Excludes Rs. 3,268 of land revenue assessed on 977·70 acres.

STATEMENT No. XXIV.—*Compensation and reduction of revenue for land acquired for public purposes*

Division.	District.	For roads.			For canals.			For railways.		
		Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Arakan	Akyab ...	...	...	...	...	...	...	...	...	...
	Sandoway ...	...	...	...	...	...	...	...	...	...
Pegu	Rangoon Town ...	...	...	...	...	...	...	...	...	...
	Hanthawaddy ...	256·0	22,625	984	...	...	...	12·3	391	19
	Pegu ...	90·5	2,868	172	...	...	...	...	...	...
	Tharrawaddy ...	4·8	158	10	...	...	...	75·7	4,175	180
	Prome ...	...	...	...	...	...	...	...	...	...
Irrawaddy	Thôngwa ...	26·2	1,405	70	...	...	...	...	...	...
	Bassein ...	29·7	861	49	3·4	63	4	275·9	20,694	756
	Henzada ...	57·8	3,364	112	...	...	...	208·8	11,898	417
	Myaungmya ...	45·6	2,113	9	...	...	...	...	...	...
Minbu ...	Thayetmyo ...	...	...	...	...	...	...	...	...	...
Tenasserim	Toungoo ...	17·2	...	...	...	...	...	13·8	...	...
	Mergui ...	...	...	...	...	...	...	...	...	...
	Total, 1900-01 ...	527·8	33,394	1,406	3·4	63	4	586·5	37,158	1,372
	Total, 1899-1900 ...	188·3	12,336	341	355·9	25,187	959	5·8	484	...

Note—Columns 19, 20, 21

and land restored by Government, during the official year 1900-1901 (Lower Burma only)—(para. 46).

For buildings and Miscellaneous works.			Total.					
Area of land taken up in acres.	Amount of compensation of every description.	Annual reduction of land revenue demand.	Area of land taken up in acres, columns 3 + 6 + 9 + 12.	Amount of compensation of every description, columns 4 + 7 + 10 + 13.	Annual reduction of land revenue demand columns 5 + 8 + 11 + 14.	Number of cases in which land has been occupied for which compensation has not been paid.	Area thus occupied.	Date of oldest pending claim for compensation.
12	13	14	15	16	17	23	24	25
	Rs.	Rs.		Rs.	Rs.		Acres.	
6·0	4,358	15	6·0	4,358	15	...	...	
12·1	5,282	22	12·1	5,282	22	...	...	
25·4	9,20,972	...	25·4	9,20,972	...	...	...	
65·9	4,264	251	334·2	27,280	1,254	...	...	
4·9	5,921	19	95·4	8,789	191	...	...	
3·8	476	7	84·3	4,809	197	...	...	
1·6	241	2	1·6	241	2	...	...	
47·6	19,009	125	73·8	20,414	195	...	...	
0·1	80	7	309·1	21,698	816	...	...	19th November 1900.
14·8	2,717	38	281·4	17,979	567	3	13·9	18th May 1900.
27·9	3,680	53	73·5	5,793	62	...	...	
3·8	3,503	3	3·8	3,503	3	...	...	
1·7	35	...	32·7	35	...	...	...	
0·5	300	...	0·5	300	...	...	...	
216·1	9,70,838	542	1,333·8	10,41,453	3,324	3	13·9	
611·9	3,78,763	1,366	1,162·4	4,16,770	2,666	...	...	

and 22 are blank.

STATEMENT NO. XXV.—*Agricultural Advances made, recovered and*

Division.	District.	PRINCIPAL.				
		Opening balance outstanding.	Advanced during the year.	Total outstanding (columns 3 + 4).	Overdue from last year.	Fallen due during the year.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Sandoway	75	...	75	...	75
PEGU ...	Pegu	4,580	2,000	6,580	150	3,250
	Tharrawaddy	6,820	23,625	30,445	520	18,463
	Prome	...	...	...	...	...
IRRAWADDY ...	Thôngwa	...	100	100	...	50
	Bassein ...	22,430	7,500	29,930	...	14,275
	Henzada	...	...	...	...	...
	Myaungmya	7,575	2,700	10,275	...	8,475
TENASSERIM	Toungoo	2,350	...	2,350	250	225
	Salween	650	...	650	50	200
	Thatôn	175	...	175	...	175
	Amherst	7,694	1,000	8,694	420	5,011
	Tavoy	2,160	...	2,160	...	2,160
	Mergui	...	...	...	...	...
MINBU ...	Thayetmyo	2,133	3,950	6,083	20	2,936
	Pakôkku	9,395	4,450	13,845	524	8,724
	Minbu	15,360	6,050	21,410	210	18,770
	Magwe	7,300	...	7,300	...	...
MANDALAY ...	Mandalay	14,433	5,800	20,233	988	7,866
	Bhamo	6,925	6,145	13,070	225	10,030
	Myitkyina	7,609	6,300	13,909	959	5,524
	Katha	11,843‡	6,850	18,693	...	10,635
	Ruby Mines	16,736	2,220	18,956	1,196	10,366
SAGAING ...	Shwebo	8,095‡	2,000	10,095	2,250	5,380
	Sagaing	8,178	...	8,178	1,500	6,678
	Lower Chindwin	...	...	...	...	...
	Upper Chindwin	32,171‡	9,600	41,771	1,155	16,210
MEIKTILA ...	Kyauksè	15,925	12,000	27,925	...	17,528
	Meiktila	...	9,260	9,260	...	...
	Yamèthin	5,501	30	5,531	4,116	1,471
	Myingyan	12,515	...	12,515	260	12,255
	GRAND TOTAL, BURMA ...	2,28,628‡	1,11,580	3,40,208	14,793	1,86,732
	Total for the previous year ...	**2,24,170**	**2,61,613**	**4,85,783**	...	...

* Includes Rs. 1,580 paid in before due.

outstanding for the official year 1900-1901—(para. 47).

				Interest.				
Total recoverable during the year (columns 6 + 7).	Recovered during the year.	Closing balance outstanding (columns 5 —9).	Balance overdue (columns 8—9).	Overdue from last year.	Fallen due in the year.	Total recoverable in the year (columns (12 + 13).	Recovered in the year.	Balance overdue (columns 14 —15.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
75	75	...	...	...	5	5	5	...
3,400	4,930*	1,650	50	25	265	290	320†	10
18,983	18,983	11,462	...	31	1,009	1,040	1,040	...
...	...	...	...	...	...	...	...	...
50	50	50	...	...	2	2	2	...
14,275	14,175	15,755	100	...	1,424	1,424	1,419	5
...	...	...	...	...	...	...	...	...
8,475	6,445	3,830	2,030	...	527	527	430	97
475	475	1,875	...	36	42	78	78	...
250	200	450	50	8‡	32	40	32	8
175	175	...	...	...	9	9	9	...
5,431	5,131	3,563	300	110	267	377	333	44
2,160	125	2,035	2,035	...	205	205	8	197
...	...	...	...	...	...	...	...	...
2,956	2,956	3,127	...	..	191	191	191	...
9,248	7,778	6,067	1,470	88	370	458	363	95
18,980	9,408	12,002	9,572	10	1,326	1,336	806	530
...	...	7,300	...	639	182	821	...	821
8,854	8,401	11,832	453	23	795	818	795	23
10,255	4,700	8,370	5,555	682	620	1,302	413	889
6,483	5,510	8,399	973	69	498	567	495	72
10,635	10,503	8,190	132	1	806	807	800	7
11,562	10,434	8,522	1,128	512	530	1,042	928	114
7,630	4,368	5,727	3,262	193	375	568	356	212
8,178	6,217	1,961	1,961	147	384	531	365	166
...	...	...	...	...	...	...	...	...
17,365	15,924	25,847	1,441	1,057	1,798	2,855	1,946	909
17,528	17,528	10,397	...	...	1,244	1,244	1,244	...
...	...	9,260	...	...	...	...	...	...
5,587	4,034	1,497	1,553	224	99	323	246	77
12,515	11,677	838	838	22	591	613	555	58
2,01,525	1,70,202*	1,70,006	32,903	3,877	13,596	17,473	13,179†	4,334
...	2,57,154	2,28,629	...	...	...	...	...	...

† Includes Rs. 40 paid in before due.

‡ Revised figures.

STATEMENT No. XXVI.—*Revenue business performed during the official year 1900-1901*—(para. 48).

Division.	District.	By Revenue officers.	Number of cases. Pending from last year.	Instituted during year.	Total (columns 4 and 5).	Disposed of during year.	Pending (column 6 *minus* column 7).
1	2	3	4	5	6	7	8
Arakan.	Akyab ...	Township officers	2,125	6,901	9,026	6,812	2,214
		Subdivisional officers	122	1,233	1,355	1,181	174
		Deputy Commissioners	53	1,758	1,811	1,752	59
		Total ...	2,300	9,892	12,192	9,745	2,447
	Kyaukpyu ...	Township officers	818	2,929	3,777	2,937	840
		Deputy Commissioners	125	1,656	1,781	1,545	236
		Total ...	973	4,585	5,558	4,482	1,076
	Sandoway ...	Township officers	182	2,066	2,248	2,031	217
		Deputy Commissioners	30	1,479	1,509	1,451	58
		Total ...	212	3,545	3,757	3,482	275
Pegu.	Rangoon Town...	Akunwun and Registrar, Town Lands	83*	1,242	1,325	1,269	56
		Total ...	83	1,242	1,325	1,269	56
	Hanthawaddy ...	Township officers	948	4,819	5,767	5,242	525
		Subdivisional officers	380	982	1,362	1,236	126
		Deputy Commissioners	908	3,305	4,213	3,650	563
		Total ...	2,236	9,106	11,342	10,128	1,214
	Pegu ...	Township officers	236	2,532	2,768	2,605	163
		Subdivisional officers	2,303	2,465	4,768	1,523	3,245
		Deputy Commissioners	307	3,322	3,629	2,146	1,483
		Total ...	2,906	8,319	11,225	6,334	4,891
	Tharrawaddy ...	Township officers	482	3,566	4,048	3,132	916
		Subdivisional officers	37	1,132	1,169	1,066	103
		Deputy Commissioners	77	2,103	2,180	1,855	325
		Total ...	596	6,801	7,397	6,053	1,344
	Prome ...	Township officers	33	2,707	2,740	2,613	127
		Subdivisional officers	7	655	662	644	18
		Deputy Commissioners	45	2,311	2,356	2,345	11
		Total ...	85	5,673	5,758	5,602	156
Irrawaddy.	Thôngwa ...	Township officers	1,255	7,382	8,637	6,600	2,037
		Subdivisional officers	387	1,376	1,763	1,494	269
		Deputy Commissioners	538	3,993	4,531	4,175	356
		Total ...	2,180	12,751	14,931	12,267	2,662
	Bassein ...	Township officers	647	4,325	4,972	4,226	746
		Subdivisional officers	28	737	765	754	11
		Deputy Commissioners	93	1,342	1,435	1,328	107
		Total ...	768	6,404	7,172	6,308	864
	Henzada ...	Township officers	79	2,660	2,739	2,579	160
		Subdivisional officers	3	598	601	591	10
		Deputy Commissioners	114	1,218	1,332	1,199	133
		Total ...	196	4,476	4,672	4,369	303

* Revised figures.

STATEMENT No. XXVI.—*Revenue business performed during the official year 1900-1901—Lower Burma only*—(para. 48)—concluded.

Division.	District.	By Revenue officers.	Number of cases: Pending from last year.	Instituted during year.	Total (columns 4 and 5).	Disposed of during year.	Pending (column 6 *minus* column 7).
1	2	3	4	5	6	7	8
Irrawaddy—(concld.)	Myaungmya ...	Township officers	420	1,567	1,987	1,533	454
		Subdivisional officers	289	1,190	1,479	1,106	373
		Deputy Commissioners	395	1,948	2,343	1,658	685
		Total ...	1,104	4,705	5,809	4,297	1,512
Minbu.	Thayetmyo ...	Township officers	246	1,490	1,736	1,230	506
		Subdivisional officers	2	688	690	688	2
		Deputy Commissioners	...	129	129	122	7
		Total ...	248	2,307	2,555	2,040	515
Tenasserim.	Toungoo ...	Township officers	489	2,870	3,359	1,695	1,664
		Subdivisional officers	158	942	1,100	956	144
		Deputy Commissioners	46	1,199	1,245	1,089	156
		Total ...	693	5,011	5,704	3,740	1,964
	Salween ...	Township officers	4	94	98	94	4
		Deputy Commissioners	...	78	78	69	9
		Total ...	4	172	176	163	13
	Thatôn ...	Township officers	617	1,713	2,330	1,460	870
		Subdivisional officers	321	1,140	1,461	1,299	162
		Deputy Commissioners	152	1,015	1,167	1,050	117
		Total ...	1,090	3,868	4,958	3,809	1,149
	Amherst ...	Township officers	1,673	2,908	4,581	2,572	2,009
		Subdivisional officers	29	909	938	871	67
		Deputy Commissioners	42	682	724	684	40
		Total ...	1,744	4,499	6,243	4,127	2,116
	Tavoy ...	Township officers	79	911	990	874	116
		Deputy Commissioners	18	646	664	650	14
		Total ...	97	1,557	1,654	1,524	130
	Mergui ...	Township officers	119	1,683	1,802	1,307	495
		Subdivisional officers	37	438	475	428	47
		Deputy Commissioners	183	476	659	612	47
		Total ...	339	2,597	2,936	2,347	589
	Total ...	Township officers	10,482	53,123	63,605	49,542	14,063
		Subdivisional officers	4,246	15,727	19,973	15,166	4,807
		Deputy Commissioners	3,126	28,660	31,786	27,380	4,406
		Total, 1900-01 ...	17,854*	97,510	1,15,364	92,088	23,276
		Total for 1899-00 ...	17,076	1,08,739*	1,25,815*	1,07,961	17,854*

* Revised figures.

STATEMENT NO. XXVII.—*Appellate Work of Revenue Courts and Offices during the official year 1900-1901.* (*Lower Burma only*)—(para. 49).

Division.	Officer by whom appeals were heard.	Officer from whom appeals were heard.	Decided. Rejected at first hearing.	Remanded for retrial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Pending more than three months.
1	2	3	4	5	6	7	8	9	10	11
ARAKAN.	Commissioner ...	Deputy Commissioner, Akyab.	...	...	7	9	16	1	2	...
		do Kyaukpyu ...	...	...	...	1	1	...	1	...
		do Sandoway ...	...	...	4	6	10	...	..	...
		Total ...	...	...	11	16	27	1	3	...
	Deputy Commissioner, Akyab.	Subdivisional officers...	...	...	1	4	5	...	...	1
	do Kyaukpyu ...	Township officers ...	...	...	12	33	45	...	1	4
	do Sandoway ...	ditto ...	...	...	...	7	7	...	4	...
		ditto ...	...	...	10	...	10	...	...	3
PEGU.	Commissioner ...	Deputy Commissioner, Rangoon Town district	...	2	...	...	2	...	...	...
		do Rangoon Town Lands	2	...	...	2	4	...	...	...
		do Hanthawaddy ...	7	1	4	18	30	...	...	...
		do Tharrawaddy ...	7	...	1	5	13	...	...	...
		do Pegu ...	4	1	1	12	18	...	...	...
		do Prome ...	1	...	...	3	4	...	...	...
		Total ...	21	4	6	40	71	...	...	...
	Deputy Commissioner, Hanthawaddy.	Subdivisional officers...	...	1	...	3	4	...	...	...
	do Tharrawaddy ...	Township officers ...	1	1	3	9	14	...	...	...
		ditto ...	...	...	1	...	1	...	...	...
	do Pegu ...	Subdivisional officers...	...	...	2	7	9	...	...	...
		Township officers ...	...	...	5	12	17	1	...	...
	do Prome ...	Subdivisional officers...	...	...	2	...	2	...	...	...
		Township officers ...	...	...	5	8	13	...	...	...
IRRAWADDY.	Commissioner ...	Deputy Commissioner, Thôngwa.	...	...	1	27	28	...	3	2
		do Bassein ...	...	...	1	3	4	...	1	...
		do Henzada ...	...	...	1	4	5	...	1	...
		do Myaungmya ...	...	...	...	4	4	...	...	...
		Total ...	..	...	3	38	41	...	5	2
	Deputy Commissioner, Thôngwa.	Subdivisional officers...	4	1	5	...	10	...	...	...
	do Bassein ...	Township officers ...	31	1	14	2	48	...	3	1
		Subdivisional officers...	...	...	...	2	2	1	...	...
	do Henzada ...	Township officers ...	...	...	7	9	16	2	4	...
		Subdivisional officers...	1	...	1	1	3	...	...	...
	do Myaungmya	Township officers ...	...	13	2	6	21	...	...	...
		Subdivisional officers...	...	...	2	...	2	...	1	...
		Township officers ...	...	...	3	2	5	...	3	...
MINBU.	Commissioner ...	Deputy Commissioner, Thayetmyo.	1	...	4	...	5	...	...	...
	Deputy Commissioner, Thayetmyo.	Subdivisional officer ...	...	...	1	1	2	...	...	...
		Township officers ...	...	1	5	4	10	...	2	4
TENASSERIM.	Commissioner ...	Deputy Commissioner, Thatôn.	2	1	4	5	12	2	...	...
		do Toungoo ...	...	...	3	1	4	...	...	...
		do Amherst ...	...	33	2	7	42	...	6	4
		do Tavoy ...	3	...	...	1	4	...	...	...
		do Mergui ...	1	...	...	2	3	...	...	...
		Total ...	6	34	9	16	65	2	6	4
	Deputy Commissioner, Thatôn.	Township officers ...	...	...	...	12	12	1	1	...
	do Toungoo ...	ditto ...	1	...	2	7	10	...	2	2
	do Amherst ...	Subdivisional officers...	...	5	2	2	9	...	...	...
		Township officers ...	...	...	5	8	13	...	1	...
	do Tavoy ...	ditto ...	...	...	2	1	3	...	...	...
	do Mergui ...	ditto ...	...	...	2	1	3	...	...	...
	TOTAL ... 1900-01	Commissioners...	28	38	33	110	209	3	14	6
		Deputy Commrs.	38	23	94	141	296	5	22	15
	1899-00	Commissioners ...	47	5	41	81	174	...	20	7
		Deputy Commrs.	17	3	77	174	271	1	33	...

G. B. C. P. O.—No. 111, Rev. Secy., 4-12-1901—402.

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